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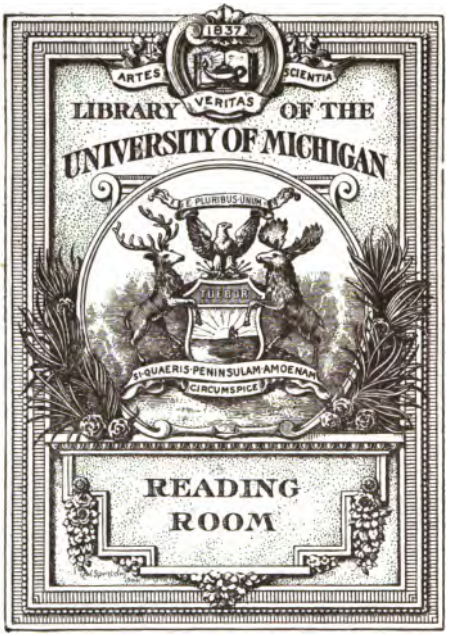
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CUSTOMS TARIFF ACT

OCTOBER 3, 1913

WITH

ALPHABETICAL SCHEDULE

AND

ADMINISTRATIVE PROVISIONS

CUBAN RECIPROCITY TREATY

PURE FOOD ACT OF MARCH 3, 1903
LIST OF PARCEL POST COUNTRIES

R. F. DOWNING & COMPANY

45-47 PEARL STREET NEW YORK

PRICE, $2.00

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BY

R. F. DOWNING & CO.

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R. F. DOWNING & CO.'S

PRINCIPAL AGENCIES

IN THE UNITED STATES AND CANADA.

BALTIMORE, MD.
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BLAINE, WASH.
BOSTON, MASS.
BRUNSWICK, GA.
BUFFALO, N. Y.
CHARLESTON, S. C.
CHICAGO, ILL.
CINCINNATI, OHIO.
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DULUTH, MINN.
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NOGALES, ARIZONA.
NORFOLK, VA.
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PORT ARTHUR, TEXAS.
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PORTLAND, ME.
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SABINE, TEXAS.
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SAVANNAH, GA.
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ST. JOHNS, NEWFOUNDLAND.
ST. LOUIS, MO.
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SUMAS, WASH.
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SWEET GRASS, MONTANA.
TACOMA, WASH.
TOLEDO, OHIO.
TORONTO, CANADA.
VANCEBORO, ME.
VANCOUVER, B. C.
VICTORIA, B. C.
WASHINGTON, D. C.
WEST SUPERIOR, WIS.
WINNIPEG, MANITOBA.

R. F. DOWNING & Co. have their own offices in London, Liverpool, Glasgow, Paris and Berlin. They also have correspondents in all the principal cities of America and Europe.

R. F. Downing & Co. act as exclusive European Agents for the West Shore Railroad (New York Central & Hudson River Railroad), operating over the Lake Shore & Michigan Southern Railroad, Michigan Central Railroad, Nickel Plate Fast Freight Line and Grand Trunk Despatch.

Lowest through rates quoted from factory in Europe to any destination in the United States and Canada.

DOWNINGS'
FOREIGN EXPRESS

R. F. DOWNING & CO., *PROPRIETORS*

Have special facilities
for forwarding large
and small shipments
at lowest rates to any
part of the world.

INTRODUCTION.

In offering the accompanying alphabetically arranged compilation of the United States Customs Tariff, Act of October 3d, 1913, the publishers call attention to the fact that many of the articles comprised in the 20,000 items that the tariff specifies are not directly mentioned in the text of the tariff law. It is therefore necessary in determining rates of duty on such articles to give due consideration to many Treasury Department rulings and business precedents in order to properly fix the rates of duty on the many articles embraced in the schedules of this volume.

This publication contains an exact copy of the text of the Tariff Act, which is printed by schedules and paragraphs in the front pages. This is followed by an alphabetical list of articles, which is the most distinctive part of the publication as it enables the prompt ascertainment of each article and the rate of duty applicable thereto, in all instances that require an explanatory reference, court and Treasury decisions are given.

Great care has been exercised in the preparation of this tariff, but owing to the extremely technical and complicated provisions which are open to many different judicial interpretations, the publishers cannot agree to accept any responsibility in the event of a discrepancy.

Any doubtful question that may be of interest to the purchasers of this book should be referred to the publishers, who will gladly consider and explain as fully as possible.

R. F. DOWNING & CO.

IMMEDIATE TRANSPORTATION OF MERCHANDISE IN BOND.

Under an Act of Congress dutiable merchandise can be transported in bond without examination or appraisement, except merchandise in bulk or of perishable nature, to the following ports:

Ports to Which Merchandise May Be Transported Without Appraisement, Under the Act of June 10, 1880.

Albany, N. Y.
Astoria, Oreg.
Atlanta, Ga.
Baltimore, Md.
Bangor, Me.
Bath, Me.
Bellingham, Wash.
Birmingham, Ala.
Boston, Mass.
Bridgeport, Conn.
Brunswick, Ga.
Buffalo, N. Y.
Burlington, Vt.
Calais, Me.
Charleston, S. C.
Chattanooga, Tenn.
Chicago, Ill.
Cincinnati, Ohio.
Cleveland, Ohio.
Columbus, Ohio.
Corry, Pa.
Council Bluffs, Iowa.
Dayton, Ohio.
Denver, Colo.
Des Moines, Iowa.
Detroit, Mich.
Dubuque, Iowa.
Duluth, Minn.
Dunkirk, N. Y.
Durham, N. C.
Eagle Pass, Tex.
Eastport, Me.
El Paso, Tex.
Erie, Pa.
Evansville, Ind.
Everett, Wash.
Fall River, Mass.
Fernandina, Fla.
Galveston, Tex.
Gladstone, Mich.
Gloucester, Mass.
Grand Haven, Mich.
Grand Rapids, Mich.
Greenbay, Wis.
Greenwich, Conn.
Hartford, Conn.
Honolulu, Hawaii.
Houston, Tex.
Indianapolis, Ind.
Jacksonville, Fla.
Kansas City, Mo.
Key West, Fla.
Knoxville, Tenn.
Laredo, Tex.
Lincoln, Nebr.
Los Angeles, Cal.
Louisville, Ky.
Marquette, Mich.
Memphis, Tenn.
Middletown, Conn.
Milwaukee, Wis.
Minneapolis, Minn.
Mobile, Ala.
Nashville, Tenn.
Newark, N. J.
New Bedford, Mass.
New Haven, Conn.
New Orleans, La.
Newport, R. I.
Newport News, Va.
New York, N. Y.
Niagara Falls, N. Y.
Nogales, Ariz.
Norfolk, Va.
Norwalk, Conn.
Oakland, Cal.
Ogdensburg, N. Y.
Omaha, Nebr.
Oswego, N. Y.
Peoria, Ill.
Petersburg, Va.
Philadelphia, Pa.
Pittsburgh, Pa.
Port Arthur, Tex.
Port Huron, Mich.
Portland, Me.
Portland, Oreg.
Portsmouth, N. H.
Port Townsend, Wash.
Providence, R. I.
Richmond, Va.
Rochester, N. Y.
St. Augustine, Fla.
St. Joseph, Mo.
St. Louis, Mo.
St. Paul, Minn.
Sabine Pass, Tex.
Saginaw, Mich.
Salt Lake City, Utah.
San Antonio, Tex.
San Diego, Cal.
Sandusky, Ohio.
San Francisco, Cal.
Sault Ste. Marie, Mich.
Savannah, Ga.
Seattle, Wash.
Sioux City, Iowa.
So. Manchester, Conn.
Spokane, Wash.
Springfield, Mass.
Stamford, Conn.
Superior, Wis.
Syracuse, N. Y.
Tacoma, Wash.
Tampa, Fla.
Toledo, Ohio.
Utica, N. Y.
Vanceboro, Me.
Washington, D. C.
Wilmington, Del.
Wilmington, N. C.
Worcester, Mass.

MARKET VALUE.

All merchandise imported into the United States must be invoiced when actually purchased, or agreed to be purchased, at the foreign price actually paid for same, but should not be entered at less than the foreign market value. If goods are purchased at less than their market value, addition of the difference should be made by the importer at time of entry. If purchased at more than actual market value the importer can deduct the difference on entry. The foreign market value of merchandise is the price at which the goods are openly offered in the principal markets of the country from which they are exported to the United States, and the price at which any one can purchase them in the usual wholesale quantities at time of exportation.

Merchandise consigned for account of the foreign owner must be invoiced at the actual market value, that is, at the price for which it could be purchased in the open market; provided, however, that merchandise which is consigned for sale in this country for account of the foreign owner and is exclusively manufactured for sale in the United States and not sold in the home market whence exported will be appraised on the basis of the wholesale selling price in the United States; due allowance being made for duties, freight, etc., and a commission not exceeding six per cent., if any has been paid or contracted to be paid on consigned goods, or a reasonable allowance for general expenses and profits (not to exceed eight per cent.) on purchased goods.

Invoices must be made out in full detail, showing the exact cost or market value of each article and the exact contents of each package; also giving separately a description and the cost of packages, including boxes, cartons, etc., and of other expenses necessary for putting the merchandise in condition to ship.

Invoices must also be made out in the currency of the country from which the goods come, or, if purchased, in the currency actually paid therefor.

RULES FOR ASCERTAINING DUTIES.

Specific provisions by name of any article overrules general provisions.

If an article sought for is not found in the schedule, look for the material of which it is composed. Whenever duty is levied upon the ton weight the English ton of 2,240 pounds is meant.

Proof spirits are that alcoholic liquor which contains one-half its volume of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths (.7939) at sixty degrees Fahrenheit. There shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the collector of customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as a result thereof a part of its contents amounting to 10 per centum or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties. All allowances for damage of any kind on the voyage of importation are abolished, but the importer can abandon within ten days after entry all or any portion of an invoice, provided that not less than ten per cent. of an invoice is abandoned, and be relieved of the duties on the portion so abandoned, and the portion abandoned will be sold for account of the Government.

Duty is charged on all cartons, cases, crates, boxes, sacks and coverings of any kind, and on all other costs, charges and expenses incident to placing the goods, wares and merchandise in condition, packed ready for shipment to the United States; but it is not charged upon commission when such commission is paid only for buying and does not accrue till goods are ready for shipment, provided that all costs for packing, etc., are charged for, exclusive of commission. Charges accruing after goods are packed ready for shipment are not dutiable.

PAYMENT OF DUTIES.

For importers who are not located at ports of entry, and for all others who desire it, we can pay duty at New York. Special arrangements regarding the advancing of duties can be made by corresponding with us at New York.

Arrangements can be made with us for the payment of duty at any of the ports of entry in the United States where we have an agency. (See List of Agencies.)

We can also provide for the payment of duties in the Dominion of Canada, and will furnish on application the rates of duty in that country.

Goods can be entered in bond at New York and afterwards transported to Canada or any foreign country without payment of duty, or duty can be paid at any time; provided, however, no goods can remain in bond more than three years from the date of original importation.

SUITS FOR RECOVERY OF DUTIES ILLEGALLY EXACTED.

Particular attention is called to the fact that occasionally rates of duty are exacted by collectors of customs on various classes of merchandise that are, or are supposed to be, erroneous. In such cases we are at all times ready to have the exactions investigated, and, if there is a good foundation for a claim, we will have it tested in the courts at small cost to the importer. For this purpose we have constantly available the very best legal talent, and also keep ourselves well informed as to the various points arising under the tariff act. Our special knowledge is always at the disposal of our clients.

Any further information on this subject we will be pleased to furnish on application.

DRAWBACK OF CUSTOMS DUTIES

Drawback Goods.

When imported merchandise on which duties ha
entered, is exported directly from the custody of the
Treasury, the exporter is entitled to a drawback of th
duties paid on such merchandise, less 1 per centum; prov
that such merchandise shall be exported in the con
which imported within three years from the da
importation, that the duties paid thereon shall n
fifteen dollars, that official custody thereof
shall have been made, and that proper entry for
exportation and that proper entry for

Articles of Domestic Manufacture.

All articles made wholly from imported m
manufactured articles made partly from such materials
shall, exportation, to a drawback of the duties
paid on such materials used in their manufacture, less on
cent, such duties.

If any imported materials are used in the
such article made in part from domestic mat
imported materials or the parts made from
shall appear in the completed article th
satisfactorily shown may be ascertained, su
entitled on exportation to a drawback of th
other imported materials used, less one per
duties.

Such drawback is allowed under genera
regulations prescribed by the Secretary of t
(in the exportation of medicinal or
(including spirituous) hereafter manufa
in the United States in part from d
which are subject to a drawback equal in amount
be allowed a drawback equal to the alcohol so use
paid, on the alcohol
duties, hereto, domestic tax-paid alcohol
either than, domestic tax-paid alcohol
in the manufacture or production o

Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.

Before drawback can be paid on any article the Secretary of the Treasury must have information relative to the facts and conditions of the manufacture or production of the article, that he may determine whether it is covered by the terms of the law. If the article is entitled to drawback, the Secretary must have full knowledge of kinds of materials used, process of manufacture, and wastage of material in such process, that he may prescribe the necessary special regulations governing inspection, ascertainment of quality, and rate of allowance.

Our experience in securing the establishment of rates of allowance on articles not before placed on the drawback schedule has been such that we can confidently promise efficient service in the matter of securing new rates of allowance, and in having old rates revised when revision is made necessary by change in conditions or processes of manufacture.

We have in our business a department in which experienced employees give their attention exclusively to drawback matters. Our business connections at all frontier and seaboard ports of the country give us special advantages in collecting drawbacks on articles shipped from interior points.

We offer the benefits of these advantages and of others incident to the great volume of our business to exporters generally. Our advantages enable us to reduce to the minimum the expenses of collecting drawback on "through shipments."

We purposely omit publishing a list of the articles on which a rate of drawback of duties may have been established.

Drawbacks of duties are being constantly allowed on such a variety of articles that it is impossible for a publication which a rate of drawbacks of duties may have been estab-

of this kind, which may be in use for some time, to give satisfactory information, as many new rates of drawback on duties are likely to be established before another edition of this book is published.

We shall be glad to furnish information, free of charge upon application, to any purchaser of this tariff book concerning the latest rates of drawbacks of duties that may have been established, and will also undertake to give advice concerning the possible establishment of rates of drawback of duties on any imported goods that our friends or correspondents may be interested in.

ADVICE TO AMERICAN TOURISTS.

The advice to foreign tourists and immigrants on following pages applies, except that particular attention is called to paragraph 642, which in part reads as follows: Residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale shall be admitted free of duty upon their return.

ADVICE TO FOREIGN TOURISTS AND EMIGRANTS.

The following are the only articles exempt from duty as the property of tourists arriving from abroad, except such articles as are free by law:

Wearing apparel in actual use, or that has been in use, or that is necessary for the present comfort or convenience of the owner. Articles of clothing, which have not been in actual use and not necessary for the present comfort or convenience of the owner, are dutiable.

Professional books, implements, instruments and tools of trade, occupation, or employment of the person arriving. This includes theatrical wardrobes actually belonging to actors arriving with the articles.

Personal effects, viz.: Such articles as are worn on the person, or used in connection therewith. This includes jewelry that has been worn, or is in use by the owner, but only one watch is passed free for a single passenger.

Books, libraries, or parts of libraries (other than professional), that have been used abroad for not less than one year.

Household effects that have been used abroad for not less than one year.

Free entry of all of the above articles is conditional upon the fact that they are not merchandise nor intended for sale, but are simply the personal property in use, and intended for the use of the person bringing them.

The above list includes everything that is free by reason of being the property of returning tourists. Many other articles are free under the general tariff laws, which will be found in the "Alphabetical Schedule." The rates of duty on all dutiable goods will also be found in the schedule.

Passengers' declaration forms will be given to passengers during the voyage. These blanks are divided into two sections, one for the goods exempt from duty, according

to the foregoing list, and one for dutiable articles. Passengers must fill these out carefully, giving full and true details of everything they have with them. If a family is arriving, the senior member may include everything belonging to the family in one declaration.

If the contents of any one trunk or package exceed $500 in value, or if the dutiable articles in any trunk or package are such that a proper examination cannot be made at the wharf, the trunk or package will be sent to the U. S. Public Stores for examination and appraisement.

Particular attention is called to this provision of law: Whenever any article subject to duty is found in baggage which was not at the time of making declaration mentioned by the person making declaration, such article shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty of treble the value of the article.

The exemption from duty of household effects, and books tnat have been in use not less than one year, is not limited to those actually brought by passengers. They may be imported any time after the passenger's arrival.

To ensure safety and speedy delivery to any part of the United States, follow carefully the directions given in "Shipping Instructions," page xviii.

Information regarding passports or any matter connected with the customs business, will be furnished on application at any of our offices.

SHIPPING INSTRUCTIONS.

These Instructions are Correct as Per United States Customs Laws and Should Be Carefully Complied With.

1. Every package must be distinctly marked with name or shipping mark of Consignee, and have Bill of Lading and Invoice made out bearing same mark as goods.

2. Every package must be distinctly marked "In Bond to*....."

3. Present four Invoices to the U. S. Consul for certification. The Consul will return two copies.

4. Mail immediately one certified invoice to **R. F. Downing & Co.**, 47 Pearl Street, New York, and the other to Consignee.

5. Instruct the Forwarding Agent to consign goods on Bill of Lading to **R. F. Downing & Co.**, 47 Pearl Street, New York, and also insert on Bill of Lading "For transportation in Bond to*....."

6. Instruct the Forwarding Agent to mail a copy of the Bill of Lading to **R. F. Downing & Co.**, 47 Pearl Street, New York, by steamer carrying the goods or by first Mail Steamer, and mail all other documents to address of Consignee.

NOTE.—If certified Invoice and Bill of Lading do not reach R. F. DOWNING & CO. as soon as goods arrive at New York, the goods will be sent to "General Order Warehouse" by Customs Officers, thereby incurring great expense and delay. If value of goods is less than $100 no Consular Invoice is required, and goods can go forward IN BOND without customs examination at New York; but a complete detail of goods and values must be produced.

---

* Insert Port of destination.

FORWARDING.

R. F. Downing & Co., New York, are expert customs brokers and forwarders. They handle merchandise at minimum rates from factory to any point in the United States or Canada.

R. F. Downing & Co., by special arrangement, quote low rates, including all transportation charges, payment of duties and collection of accounts. Quick returns are made for accounts collected.

Correspondence invited on all subjects.

AN ACT

To Reduce Tariff Duties and to Provide Revenue for the Government, and for Other Purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedules and paragraphs of the dutiable list of this section prescribed, namely:

DUTIABLE LIST.

Schedule A—Chemicals, Oils, and Paints.

1. Acids: Boracic acid, ¾ cent per pound; citric acid, 5 cents per pound; formic acid, 1½ cents per pound; gallic acid, 6 cents per pound; lactic acid, 1½ cents per pound; oxalic acid, 1½ cents per pound; pyrogallic acid, 12 cents per pound; salicylic acid, 2½ cents per pound; tannic acid and tannin, 5 cents per pound; tartaric acid, 3½ cents per pound; all other acids and acid anhydrides not specially provided for in this section, 15 per centum ad valorem.

2. Acetic anhydrid, 2½ cents per pound.

3. Acetone, 1 cent per pound.

4. Dried egg albumen, 3 cents per pound.

5. Alkalies, alkaloids, and all chemical and medicinal compounds, preparations, mixtures and salts, and com-

binations thereof not specially provided for in this section, 15 per centum ad valorem.

6. Alumina, hydrate of, or refined bauxite; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and all other manufactured compounds of alumina, not specially provided for in this section, 15 per centum ad valorem.

7. Ammonia, carbonate of, and muriate of, ¾ of 1 cent per pound; phosphate of, 1 cent per pound; liquid anhydrous, 2½ cents per pound; ammoniacal gas liquor, 10 per centum ad valorem.

8. Argols or crude tartar or wine lees crude or partly refined, containing not more than 90 per centum of potassium bitartrate, 5 per centum ad valorem; containing more than 90 per centum of potassium bitartrate, cream of tartar, and Rochelle salts or tartrate of soda and potassa, 2½ cents per pound; calcium tartrate crude, 5 per centum ad valorem.

9. Balsams: Copaiba, fir or Canada, Peru, tolu, and all other balsams, which are natural and uncompounded and not suitable for the manufacture of perfumery and cosmetics, if in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this section, 10 per centum ad valorem; if advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this section, 15 per centum ad valorem: **Provided,** That no article containing alcohol shall be classified for duty under this paragraph.

10. Barium, chloride of, ¼ cent per pound; dioxide of, 1½ cents per pound; carbonate of, precipitated, 15 per centum ad valorem.

11. Blacking of all kinds, polishing powders, and all creams and preparations for cleaning or polishing, not

specially provided for in this section, 15 per centum ad valorem: **Provided,** That no preparations containing alcohol shall be classified for duty under this paragraph.

12. Bleaching powder, or chloride of lime, 1/10 cent per pound.

13. Caffein, $1 per pound; compounds of caffein, 25 per centum ad valorem; impure tea, tea waste, tea siftings or sweepings, for manufacturing purposes in bond, pursuant to the provisions of the Act of May sixteenth, nineteen hundred and eight, 1 cent per pound.

14. Calomel, corrosive sublimate, and other mercurial preparations, 15 per centum ad valorem.

15. Chalk, precipitated, suitable for medicinal or toilet purposes; chalk put up in the form of cubes, blocks, sticks, or disks, or otherwise, including tailors', billiard, red, and other manufactures of chalk not specially provided for in this section, 25 per centum ad valorem.

16. Chemical and medicinal compounds and preparations, including mixtures and salts, distilled oils, essential oils, expressed oils, rendered oils, greases, ethers, flavoring and other extracts and fruit essences, all the foregoing and their combinations when containing alcohol, and all articles consisting of vegetable or mineral objects immersed or placed in, or saturated with, alcohol, except perfumery and spirit varnishes, and all alcoholic compounds not specially provided for in this section, if containing 20 per centum of alcohol or less, 10 cents per pound and 20 per centum ad valorem; containing more than 20 per centum and not more than 50 per centum of alcohol, 20 cents per pound and 20 per centum ad valorem; containing more than 50 per centum of alcohol, 40 cents per pound and 20 per centum ad valorem.

17. Chemical and medicinal compounds, combinations and all similar articles dutiable under this section, except soap, whether specially provided for or not, put up in individual packages of two and one-half pounds or less gross weight (except samples without commercial value) shall be dutiable at a rate not less than 20 per centum ad valorem: **Provided,** That chemicals, drugs, medicinal and

similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than 25 per centum ad valorem.

18. Chloral hydrate, salol, phenolphthalein, urea, terpin hydrate, acetanilid, acetphenetidin, antipyrine, glycerophosphoric acid and salts and compounds thereof, acetylsalicylic acid, aspirin, guiacol carbonate, and thymol, 25 per centum ad valorem.

19. Chloroform, 2 cents per pound; carbon tetrachloride, 1 cent per pound.

20. Coal-tar dyes or colors, not specially provided for in this section, 30 per centum ad valorem.

21. All other products or preparations of coal tar, not colors or dyes, not specially provided for in this section, 15 per centum ad valorem.

22. Coal-tar distillates, not specially provided for in this section; benzol, naphtol, resorcin, toluol, xylol; all the foregoing not medicinal and not colors or dyes, 5 per centum ad valorem.

23. Coal-tar products known as anilin oil and salts, toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphtylamin, diphenylamin, benzaldehyde, benzyl chloride, nitro-benzol and nitrotoluol, naphtylaminsulfoacids and their sodium or potassium salts, naphtolsulfoacids and their sodium or potassium salts, amidonaphtolsulfoacids and their sodium or potassium salts, amidosalicylic acid, binitrochlorbenzol, diamidostilbendisulfoacid, metanilic acid, paranitranilin, dimethylanilin; all the foregoing not medicinal and not colors or dyes, 10 per centum ad valorem.

24. Cobalt, oxide of, 10 cents per pound.

25. Collodion and all other liquid solutions of pyroxylin, or of other cellulose esters, or of cellulose, 15 per centum ad valorem; compounds of pyroxylin or of other cellulose esters, whether known as celluloid or by any other name, if in blocks, sheets, rods, tubes, or other forms not polished, wholly or partly, and not made into finished or partly finished articles, 25 per centum ad valorem; if

polished, wholly or partly, or if finished or partly finished articles, of which collodion or any compound of pyroxylin or other cellulose esters, by whatever name known, is the component material of chief value, 40 per centum ad valorem.

26. Coloring for brandy, wine, beer, or other liquors, 40 per centum ad valorem.

27. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, and weeds; any of the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for in this section, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, 10 per centum ad valorem: **Provided,** That no article containing alcohol shall be classified for duty under this paragraph.

28. Ergot, 10 cents per pound.

29. Ethers: Sulphuric, 4 cents per pound; amyl nitrite, 20 per centum ad valorem; amyl acetate and ethyl acetate or acetic ether, 5 cents per pound; ethyl chloride, 20 per centum ad valorem; ethers and esters of all kinds not specially provided for in this section, 20 per centum ad valorem: **Provided,** That no article containing more than 10 per centum of alcohol shall be classified for duty under this paragraph.

30. Extracts and decoctions of nutgalls, Persian berries, sumac, logwood, and other dyewoods, and all extracts of vegetable origin suitable for dyeing, coloring, or staining, not specially provided for in this section; all the foregoing not containing alcohol and not medicinal, ⅜ of 1 cent per pound.

31. Extract of chlorophyll, 15 per centum ad valorem; saffron and safflower, and extract of, and saffron cake, 10 per centum ad valorem: **Provided,** That no article con-

taining alcohol shall be classified for duty under this paragraph.

32. Formaldehyde solution containing not more than 40 per centum of formaldehyde, or formaline, 1 cent per pound.

33. Fusel oil, or amylic alcohol, ¼ cent per pound.

34. Gelatin, glue, and glue size, valued not above 10 cents per pound, 1 cent per pound; valued above 10 cents per pound and not above 25 cents per pound, 15 per centum ad valorem; valued above 25 cents per pound, 25 per centum ad valorem; manufactures of gelatin or manufactures of which gelatin is the component material of chief value, 25 per centum ad valorem; isinglass and prepared fish sounds, 25 per centum ad valorem; agar-agar, 20 per centum ad valorem.

35. Glycerin, crude, not purified, 1 cent per pound; refined, 2 cents per pound.

36. Gums: Amber, and amberoid unmanufactured, or crude gum, not specially provided for in this section, $1 per pound; arabic, or senegal, ½ cent per pound; camphor, crude, natural, 1 cent per pound; camphor, refined and synthetic, 5 cents per pound; chicle, crude, 15 cents per pound; refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing, 20 cents per pound; dextrine, made from potato starch or potato flour, 1¼ cents per pound; dextrine, not otherwise provided for, burnt starch or British gum, dextrine substitutes, and soluble or chemically treated starch, ¾ of 1 cent per pound.

37. Ink and ink powders, 15 per centum ad valorem.

38. Iodoform, and potassium iodide, 15 cents per pound.

39. Leaves and roots: Buchu leaves, 10 cents per pound; coca leaves, 10 cents per pound; gentian, ¼ cent per pound; licorice root, ¼ cent per pound; sarsaparilla root, 1 cent per pound.

40. Licorice, extracts of, in pastes, rolls, or other forms, 1 cent per pound.

41. Lime, citrate of, 1 cent per pound.

42. Magnesia: Calcined, 3½ cents per pound; carbonate of, precipitated, 1½ cents per pound; sulphate of, or Epsom salts, 1/10 cent per pound.

43. Menthol, 50 cents per pound.

44. Oils, rendered: Sod, seal, herring, and other fish oil, not specially provided for in this section, 3 cents per gallon; whale oil, 5 cents per gallon; sperm oil, 8 cents per gallon; wool grease, including that known commercially as degras or brown wool grease, crude and not refined or improved in value or condition, ¼ cent per pound; refined or improved in value or condition, and not specially provided for in this section, ½ cent per pound; lanolin, 1 cent per pound; all other animal oils, rendered oils and greases, and all combinations of the same, not specially provided for in this section, 15 per centum ad valorem.

45. Oils, expressed: Alizarin assistant, sulphoricinoleic acid, and ricinoleic acid, and soaps containing castor oil, any of the foregoing in whatever form, and all other alizarin assistants and all soluble greases used in the processes of softening, dyeing, or finishing, not specially provided for in this section, 25 per centum ad valorem; castor oil, 12 cents per gallon; flaxseed and linseed oil, raw, boiled, or oxidized, 10 cents per gallon of 7½ pounds; poppy-seed oil, raw, boiled, or oxidized, rapeseed oil, and peanut oil, 6 cents per gallon; hempseed oil, 3 cents per gallon; almond oil, sweet, 5 cents per pound; sesame or sesamum seed or bean oil, 1 cent per pound; olive oil, not specially provided for in this section, 20 cents per gallon; olive oil, in bottles, jars, kegs, tins, or other packages having a capacity of less than five standard gallons each, 30 cents per gallon; all other expressed oils and all combinations of the same, not specially provided for in this section, 15 per centum ad valorem.

46. Oils, distilled and essential: Orange and lemon, 10 per centum ad valorem; peppermint, 25 cents per pound; mace oil, 6 cents per pound; almond, bitter; amber; ambergris; anise or anise seed; bergamot; camomile; caraway; cassia; cinnamon; cedrat; citronella and lemon-grass;

civet; fennel; jasmine or jasimine; juniper; lavender, and aspic or spike lavender; limes; neroli or orange flower; origanum, red or white; rosemary or anthoss; attar of roses; thyme; and valerian; all the foregoing oils, and all fruit ethers, oils, and essences, and essential and distilled oils and all combinations of the same, not specially provided for in this section, 20 per centum ad valorem: **Provided,** That no article containing alcohol shall be classified for duty under this paragraph.

47. Opium, crude or unmanufactured, and not adulterated, containing 9 per centum and over of morphia, $3 per pound; opium of the same composition, dried to contain 15 per centum or less of moisture, powdered, or otherwise advanced beyond the condition of crude or unmanufactured, $4 per pound; morphia or morphine, sulphate of, and all alkaloids of opium, and salts and esters thereof, $3 per ounce; cocaine, ecgonine, and all salts and derivatives of the same, $2 per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this section, 60 per centum ad valorem; opium containing less than 9 per centum of morphia, $6 per pound; but preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded: **Provided,** That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February ninth, nineteen hundred and nine.

48. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints, and pastes, pomades, powders, and other toilet preparations, all the foregoing, if containing alcohol, 40 cents per pound and 60 per centum ad valorem; if not

containing alcohol, 60 per centum ad valorem; floral or flower waters containing no alcohol, not specially provided for in this section, 20 per centum ad valorem.

49. Ambergris, enfleurage greases and floral essences by whatever method obtained; flavoring extracts, musk, grained or in pods, civet, and all natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as, perfumes or cosmetics; all the foregoing not containing alcohol and not specially provided for in this section, 20 per centum ad valorem.

50. Plasters, healing or curative, of all kinds, and court-plaster, 15 per centum ad valorem.

51. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, 15 per centum ad valorem; manufactured, 20 per centum ad valorem; blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, 20 per centum ad valorem.

52. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, 20 per centum ad valorem; ultramarine blue, whether dry, in pulp, or ground in or mixed with oil or water, and wash blue containing ultramarine, 15 per centum ad valorem.

53. Black pigments, made from bone, ivory, or vegetable substance, by whatever name known; gas black and lampblack, dry or ground in or mixed with oil or water, 15 per centum ad valorem.

54. Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, 20 per centum ad valorem.

55. Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, 5 per centum ad valorem; Spanish brown, venetian red, Indian red, and colcothar or oxide of iron, not specially provided for in this section, 10 per centum ad valorem.

civet; fennel; jasmine or jasimine; juniper; lavender, and aspic or spike lavender; limes; neroli or orange flower; origanum, red or white; rosemary or anthoss; attar of roses; thyme; and valerian; all the foregoing oils, and all fruit ethers, oils, and essences, and essential and distilled oils and all combinations of the same, not specially provided for in this section, 20 per centum ad valorem: **Provided,** That no article containing alcohol shall be classified for duty under this paragraph.

47. Opium, crude or unmanufactured, and not adulterated, containing 9 per centum and over of morphia, $3 per pound; opium of the same composition, dried to contain 15 per centum or less of moisture, powdered, or otherwise advanced beyond the condition of crude or unmanufactured, $4 per pound; morphia or morphine, sulphate of, and all alkaloids of opium, and salts and esters thereof, $3 per ounce; cocaine, ecgonine, and all salts and derivatives of the same, $2 per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this section, 60 per centum ad valorem; opium containing less than 9 per centum of morphia, $6 per pound; but preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded: **Provided,** That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February ninth, nineteen hundred and nine.

48. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints, and pastes, pomades, powders, and other toilet preparations, all the foregoing, if containing alcohol, 40 cents per pound and 60 per centum ad valorem; if not

containing alcohol, 60 per centum ad valorem; floral or flower waters containing no alcohol, not specially provided for in this section, 20 per centum ad valorem.

49. Ambergris, enfleurage greases and floral essences by whatever method obtained; flavoring extracts, musk, grained or in pods, civet, and all natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as, perfumes or cosmetics; all the foregoing not containing alcohol and not specially provided for in this section, 20 per centum ad valorem.

50. Plasters, healing or curative, of all kinds, and court-plaster, 15 per centum ad valorem.

51. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, 15 per centum ad valorem; manufactured, 20 per centum ad valorem; blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, 20 per centum ad valorem.

52. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, 20 per centum ad valorem; ultramarine blue, whether dry, in pulp, or ground in or mixed with oil or water, and wash blue containing ultramarine, 15 per centum ad valorem.

53. Black pigments, made from bone, ivory, or vegetable substance, by whatever name known; gas black and lampblack, dry or ground in or mixed with oil or water, 15 per centum ad valorem.

54. Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, 20 per centum ad valorem.

55. Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, 5 per centum ad valorem; Spanish brown, venetian red, Indian red, and colcothar or oxide of iron, not specially provided for in this section, 10 per centum ad valorem.

civet; fennel; jasmine or jasimine; juniper; lavender, and aspic or spike lavender; limes; neroli or orange flower; origanum, red or white; rosemary or anthoss; attar of roses; thyme; and valerian; all the foregoing oils, and all fruit ethers, oils, and essences, and essential and distilled oils and all combinations of the same, not specially provided for in this section, 20 per centum ad valorem: **Provided,** That no article containing alcohol shall be classified for duty under this paragraph.

47. Opium, crude or unmanufactured, and not adulterated, containing 9 per centum and over of morphia, $3 per pound; opium of the same composition, dried to contain 15 per centum or less of moisture, powdered, or otherwise advanced beyond the condition of crude or unmanufactured, $4 per pound; morphia or morphine, sulphate of, and all alkaloids of opium, and salts and esters thereof, $3 per ounce; cocaine, ecgonine, and all salts and derivatives of the same, $2 per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this section, 60 per centum ad valorem; opium containing less than 9 per centum of morphia, $6 per pound; but preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded: **Provided,** That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February ninth, nineteen hundred and nine.

48. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints, and pastes, pomades, powders, and other toilet preparations, all the foregoing, if containing alcohol, 40 cents per pound and 60 per centum ad valorem; if not

containing alcohol, 60 per centum ad valorem; floral or flower waters containing no alcohol, not specially provided for in this section, 20 per centum ad valorem.

49. Ambergris, enfleurage greases and floral essences by whatever method obtained; flavoring extracts, musk, grained or in pods, civet, and all natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as, perfumes or cosmetics; all the foregoing not containing alcohol and not specially provided for in this section, 20 per centum ad valorem.

50. Plasters, healing or curative, of all kinds, and court-plaster, 15 per centum ad valorem.

51. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, 15 per centum ad valorem; manufactured, 20 per centum ad valorem; blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, 20 per centum ad valorem.

52. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, 20 per centum ad valorem; ultramarine blue, whether dry, in pulp, or ground in or mixed with oil or water, and wash blue containing ultramarine, 15 per centum ad valorem.

53. Black pigments, made from bone, ivory, or vegetable substance, by whatever name known; gas black and lampblack, dry or ground in or mixed with oil or water, 15 per centum ad valorem.

54. Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, 20 per centum ad valorem.

55. Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, 5 per centum ad valorem; Spanish brown, venetian red, Indian red, and colcothar or oxide of iron, not specially provided for in this section, 10 per centum ad valorem.

56. Lead pigments: Litharge, orange mineral, red lead, white lead, and all pigments containing lead, dry or in pulp, and ground or mixed with oil or water, not specially provided for in this section, 25 per centum ad valorem.

57. Lead, acetate of, white, and nitrate of, 1¼ cents per pound; acetate of, brown, gray, or yellow, 1 cent per pound; all other lead compounds not specially provided for in this section, 20 per centum ad valorem.

58. Varnishes, including so-called gold size or japan, 10 per centum ad valorem: **Provided,** That spirit varnishes containing less than 10 per centum of methyl alcohol of the total alcohol contained therein, shall be dutiable at $1.32 per gallon and 15 per centum ad valorem.

59. Vermilion reds, containing quicksilver, dry or ground in oil or water, 15 per centum ad valorem; when not containing quicksilver but made of lead or containing lead, 25 per centum ad valorem.

60. Whiting and Paris white, dry, and chalk, ground or bolted, 1/10 cent per pound; whiting and Paris white, ground in oil, or putty, 15 per centum ad valorem.

61. Zinc, oxide of, and pigments containing zinc but not containing more than 5 per centum of lead, ground dry, 10 per centum ad valorem; when ground in or mixed with oil or water, lithopone and white sulphide of zinc, 15 per centum ad valorem.

62. Zinc, choride of and sulphate of, ½ cent per pound.

63. Enamel paints, and all paints, colors, pigments, stains, crayons, including charcoal crayons or fusains, smalts, and frostings, and all ceramic and glass fluxes, glazes, enamels, and colors, whether crude, dry, mixed, or ground with water or oil or with solutions other than oil, not specially provided for in this section, 15 per centum ad valorem; all paints, colors, and pigments commonly known as artists' paints or colors, whether in tubes, pans, cakes, or other forms, 20 per centum ad valorem; all color lakes, whether dry or in pulp, not specially provided for in this section, 20 per centum ad valorem.

64. Potash: Bicarbonate of, refined, and chlorate of, ½ cent per pound; chromate and bichromate of, 1 cent

per pound; nitrate of, or saltpeter, refined, $7 per ton; permanganate of, 1 cent per pound; prussiate of, red, 2 cents per pound; yellow, 1¼ cents per pound.

65. Salts and all other compounds and mixtures of which bismuth, gold, platinum, rhodium, silver, or tin constitute the element of chief value, 10 per centum ad valorem.

66. Soaps: Perfumed toilet soaps, 30 per centum ad valorem; medicinal soaps, 20 per centum ad valorem; castile soap, and unperfumed toilet soap, 10 per centum ad valorem; all other soaps and soap powder not specially provided for in this section, 5 per centum ad valorem.

67. Soda: Benzoate of, 5 cents per pound; chlorate of, and nitrite of, ½ cent per pound; bicarbonate of, or supercarbonate of, or saleratus, and other alkalies containing 50 per centum or more of bicarbonate of soda; hydrate of, or caustic; phosphate of; hyposulphite of; sulphid of, and sulphite of, ¼ cent per pound; chromate and bichromate of, and yellow prussiate of, ¾ cent per pound; borate of, or borax refined; crystal carbonate of, monohydrate, and sesquicarbonate of; sal soda, and soda crystals, ⅛ cent per pound; and sulphate of soda crystallized, or Glauber salts, $1 per ton.

68. Sponges: Trimmed or untrimmed but not advanced in value by chemical processes, 10 per centum ad valorem; bleached sponges and sponges advanced in value by processes involving chemical operations, manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this section, 15 per centum ad valorem.

69. Talcum, ground talc, steatite, and French chalk, cut, powdered, washed, or pulverized, 15 per centum ad valorem.

70. Vanillin, 10 cents per ounce; vanilla beans, 30 cents per pound; tonka beans, 25 cents per pound.

Schedule B—Earths, Earthenware, and Glassware.

71. Fire brick, magnesite brick, chrome brick, and brick not specially provided for in this section, not glazed,

[illegible] painted, vitrified, ornamented, or decorated in any manner, 10 per centum ad valorem; if glazed, [illegible] painted, vitrified, ornamented, or decorated in any manner, not [illegible] 15 per centum ad valorem.

[illegible] hand molded, not color, exceeding two [illegible] in size, [illegible] cents per square foot; glazed, [illegible] painted, ornamented, vitrified, semi-[illegible] porcelain, mosaic, flint, spar, [illegible] and corrugated, and all [illegible] tiles and tiling, except pill tiles and [illegible] or quarry tiles, but including tiles [illegible] 5 cents per square foot; so-[illegible] or quarry tiles 20 per centum ad valorem; [illegible] and articles of every description or parts [illegible] wholly or in chief value of earthenware [illegible] pill tiles 30 per centum ad valorem.

[illegible] 5 per centum ad valorem.

[illegible] or gypsum, crude, ground or calcined, [illegible] white, non-staining [illegible] or other cement of [illegible] is the component material of chief value, [illegible] not specially provided for in this [illegible] per centum ad valorem.

[illegible] unmanufactured, 5 per centum ad [illegible] wholly or partially manufactured, ¼ cent per [illegible] of pumice stone, or of which [illegible] is the component material of chief value, [illegible] provided for in this section, 25 per centum [illegible]

[illegible] or unmanufactured, not [illegible] provided for in this section, 50 cents per ton; [illegible] manufactured, not specially provided for in this [illegible] or kaolin, $1.25 per ton; [illegible] and unmanufactured, 75 cents [illegible] manufactured, $1.50 per ton; fluor-[illegible] provided, That the weight of the [illegible] shall be included in the dutiable

77. Mica, unmanufactured, valued at not above 15 cents per pound, 4 cents per pound; valued above 15 cents per pound, 25 per centum ad valorem; cut mica, mica splittings, built-up mica, and all manufactures of mica, or of which mica is the component material of chief value, 30 per centum ad valorem; ground mica, 15 per centum ad valorem.

78. Common yellow, brown, or gray earthenware made of natural unwashed and unmixed clay; plain or embossed, common salt-glazed stoneware; stoneware and earthenware crucibles; all the foregoing, not ornamented, incised, or decorated in any manner, 15 per centum ad valorem; if ornamented, incised, or decorated in any manner and manufactures wholly or in chief value of such ware, not specially provided for in this section, 20 per centum ad valorem; Rockingham earthenware, 30 per centum ad valorem.

79. Earthenware and crockery ware composed of a nonvitrified absorbent body, including white granite and semiporcelain earthenware, and cream-colored ware, and stoneware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware; if plain white, plain yellow, plain brown, plain red, or plain black, not painted, colored, tinted, stained, enameled, gilded, printed, ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this section, 35 per centum ad valorem; if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this section, 40 per centum ad valorem.

80. China and porcelain wares composed of a vitrified nonabsorbent body which when broken shows a vitrified or vitreous, or semivitrified or semivitreous fracture, and all bisque and parian wares, including clock cases with or without movements, plaques, ornaments, toys, charms,

enameled, painted, vitrified, ornamented, or decorated in any manner, 10 per centum ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, and bath brick, 15 per centum ad valorem.

72. Tiles, plain unglazed, one color, exceeding two square inches in size, 1½ cents per square foot; glazed, ornamented, hand-painted, enameled, vitrified, semi-vitrified, decorated, encaustic, ceramic mosaic, flint, spar, embossed, gold decorated, grooved and corrugated, and all other earthenware tiles and tiling, except pill tiles and so-called quarries or quarry tiles, but including tiles wholly or in part of cement, 5 cents per square foot; so-called quarries or quarry tiles, 20 per centum ad valorem; mantels, friezes, and articles of every description or parts thereof, composed wholly or in chief value of earthenware tiles or tiling, except pill tiles, 30 per centum ad valorem.

73. Lime, 5 per centum ad valorem.

74. Plaster rock or gypsum, crude, ground or calcined, pearl hardening for paper makers' use; white, non-staining Portland cement, Keene's cement, or other cement of which gypsum is the component material of chief value, and all other cements not specially provided for in this section, 10 per centum ad valorem.

75. Pumice stone, unmanufactured, 5 per centum ad valorem; wholly or partially manufactured, ¼ cent per pound; manufactures of pumice stone, or of which pumice stone is the component material of chief value, not specially provided for in this section, 25 per centum ad valorem.

76. Clays or earths, unwrought or unmanufactured, not specially provided for in this section, 50 cents per ton; wrought or manufactured, not specially provided for in this section, $1 per ton; china clay or kaolin, $1.25 per ton; fuller's earth, unwrought and unmanufactured, 75 cents per ton; wrought or manufactured, $1.50 per ton; fluor-spar, $1.50 per ton: Provided, That the weight of the casks or other containers shall be included in the dutiable weight.

77. Mica, unmanufactured, valued at not above 15 cents per pound, 4 cents per pound; valued above 15 cents per pound, 25 per centum ad valorem; cut mica, mica splittings, built-up mica, and all manufactures of mica, or of which mica is the component material of chief value, 30 per centum ad valorem; ground mica, 15 per centum ad valorem.

78. Common yellow, brown, or gray earthenware made of natural unwashed and unmixed clay; plain or embossed, common salt-glazed stoneware; stoneware and earthenware crucibles; all the foregoing, not ornamented, incised, or decorated in any manner, 15 per centum ad valorem; if ornamented, incised, or decorated in any manner and manufactures wholly or in chief value of such ware, not specially provided for in this section, 20 per centum ad valorem; Rockingham earthenware, 30 per centum ad valorem.

79. Earthenware and crockery ware composed of a nonvitrified absorbent body, including white granite and semiporcelain earthenware, and cream-colored ware, and stoneware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware; if plain white, plain yellow, plain brown, plain red, or plain black, not painted, colored, tinted, stained, enameled, gilded, printed, ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this section, 35 per centum ad valorem; if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this section, 40 per centum ad valorem.

80. China and porcelain wares composed of a vitrified nonabsorbent body which when broken shows a vitrified or vitreous, or semivitrified or semivitreous fracture, and all bisque and parian wares, including clock cases with or without movements, plaques, ornaments, toys, charms,

vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware, if plain white, or plain brown, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this section, 50 per centum ad valorem; if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner and manufactures in chief value of such ware not specially provided for in this section, 55 per centum ad valorem.

81. Earthy or mineral substances wholly or partially manufactured and articles and wares composed wholly or in chief value of earthy or mineral substances, not specially provided for in this section, whether susceptible of decoration or not, if not decorated in any manner, 20 per centum ad valorem; if decorated, 25 per centum ad valorem; unmanufactured carbon, not specially provided for in this section, 15 per centum ad valorem; electrodes for electric furnaces, electrolytic and battery purposes, brushes, plates, and disks, all the foregoing composed wholly or in chief value of carbon, 25 per centum ad valorem; manufactures of carbon not specially provided for in this section, 20 per centum ad valorem.

82. Gas retorts, 10 per centum ad valorem; lava tips for burners, 15 per centum ad valorem; carbons for electric lighting, wholly or partly finished, made entirely from petroleum coke, 15 cents per hundred feet; if composed chiefly of lampblack or retort carbon, 40 cents per hundred feet; carbons for flaming arc lamps, not specially provided for in this section, and filter tubes, 30 per centum ad valorem; porous carbon pots for electric batteries, 15 per centum ad valorem.

83. Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered and uncovered demijohns, and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for in this section, and whether their contents be dutiable or free (except such as contain merchandise subject to an

ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof which shall be dutiable at the rate applicable to their contents), 30 per centum ad valorem: **Provided,** That the terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations.

84. Glass bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, colored, stained, silvered, gilded, etched, sand blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glassware, composed wholly or in chief value of glass blown either in a mold or otherwise; all of the foregoing, not specially provided for in this section, filled or unfilled, and whether their contents be dutiable or free, 45 per centum ad valorem: **Provided,** That for the purposes of this Act, bottles with cut-glass stoppers shall, with the stoppers, be deemed entireties.

85. Unpolished, cylinder, crown, and common window glass, not exceeding one hundred and fifty square inches, ⅞ of 1 cent per pound; above that, and not exceeding three hundred and eighty-four square inches, 1 cent per pound; above that, and not exceeding seven hundred and twenty square inches, 1⅛ cents per pound; above that, and not exceeding one thousand two hundred square inches, 1½ cents per pound; above that, and not exceeding two thousand four hundred square inches, 1⅞ cents per pound; above that, 2 cents per pound: **Provided,** That unpolished, cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

86. Cylinder and crown glass, polished, not exceeding three hundred and eighty-four square inches, 3 cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 4 cents per square foot; above that, and not exceeding one thousand four hundred and forty square inches, 7 cents per square foot; above that, 10 cents per square foot.

87. Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding three hundred and eighty-four square inches, ½ cent per square foot; all above that, 1 cent per square foot; and all fluted, rolled, ribbed, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: **Provided,** That all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

88. Cast polished plate glass, finished or unfinished and unsilvered, or the same containing a wire netting within itself, not exceeding three hundred and eighty-four square inches, 6 cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 8 cents per square foot; all above that, 12 cents per square foot.

89. Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates exceeding in size one hundred and forty-four square inches, shall be subject to a duty of 1 cent per square foot in addition to the rates otherwise chargeable on such glass unsilvered: **Provided,** That no looking-glass plates or glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

90. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, polished or unpolished, when bent, ground,

obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, ornamented, or decorated, shall be subject to a duty of 4 per centum ad valorem in addition to the rates otherwise chargeable thereon.

91. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, 35 per centum ad valorem.

92. Lenses of glass or pebble, molded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured, strips of glass, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges, and glass slides for magic lanterns, 25 per centum ad valorem.

93. Opera and field glasses, optical instruments and frames and mountings for the same; all the foregoing not specially provided for in this section, 35 per centum ad valorem.

94. Surveying instruments, telescopes, microscopes, photographic and projection lenses, and frames and mountings for the same, 25 per centum ad valorem.

95. Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size one hundred and forty-four square inches, with or without frames or cases; incandescent electric-light bulbs and lamps, with or without filaments; and all glass or manufacturers of glass or paste or of which glass or paste is the component material of chief value, not specially provided for in this section, 30 per centum ad valorem.

96. Fusible and glass enamel, not specially provided for in this section, 20 per centum ad valorem; opal or cylinder glass tiles or tiling, 30 per centum ad valorem.

97. Marble, breccia, and onyx, in block, rough or squared only, 50 cents per cubic foot; marble, breccia, and onyx, sawed or dressed, over two inches in thickness, 75 cents per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not

more than one inch in thickness, 6 cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, 8 cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, 10 cents per superficial foot; if rubbed in whole or in part, 2 cents per superficial foot in addition; mosaic cubes of marble or onyx, not exceeding two cubic inches in size, if loose, 20 per centum ad valorem; if attached to paper or other material, 35 per centum ad valorem.

98. Marble, breccia, onyx, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, and other articles, or of which these substances or either of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semiprecious stones, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewelry, not specially provided for in this section, 45 per centum ad valorem.

99. Freestone, granite, sandstone, limestone, lava, and all other stone suitable for use as monumental or building stone, except marble, breccia, and onyx, not specially provided for in this section, hewn, dressed, or polished, or otherwise manufactured, 25 per centum ad valorem; unmanufactured, or not dressed, hewn, or polished, 3 cents per cubic foot.

100. Grindstones, finished or unfinished, $1.50 per ton.

101. Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this section, 10 per centum ad valorem.

Schedule C—Metals and Manufactures of.

102. Chrome or chromium metal, ferrochrome or ferrochromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovanadium, molybdenum, titanium, tantalum, tungsten or wolfram metal, and ferrosilicon, and other alloys used in the manufacture of steel,

not specially provided for in this section, 15 per centum ad valorem.

103. Muck bars, bar iron, square iron, rolled or hammered, round iron, in coils or rods, bars or shapes of rolled or hammered iron not specially provided for in this section, 5 per centum ad valorem.

104. Beams, girders, joists, angles, channels, car-truck channels, TT, columns and posts or parts or sections of columns and posts, deck and bulb beams, sashes, frames, and building forms, together with all other structural shapes of iron or steel, whether plain, punched, or fitted for use, or whether assembled or manufactured, 10 per centum ad valorem.

105. Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this section; sheets of iron or steel, common or black, of whatever dimensions, whether plain, corrugated or crimped, including crucible plate steel and saw plates, cut or sheared to shape or otherwise, or unsheared, and skelp iron or steel, whether sheared or rolled in grooves, or otherwise, 12 per centum ad valorem.

106. Iron or steel anchors or parts thereof; forgings of iron or steel, or of combined iron and steel, but not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for in this section, 12 per centum ad valorem; antifriction balls, ball bearings, and roller bearings, of iron or steel or other metal, finished or unfinished, and parts thereof, 35 per centum ad valorem.

107. Hoop, band, or scroll iron or steel not otherwise provided for in this section, and barrel hoops of iron or steel, wholly or partly manufactured, 10 per centum ad valorem.

108. Railway fishplates or splice bars made of iron or steel, 10 per centum ad valorem.

109. All iron or steel sheets, plates, or strips, and all hoop, band, or scroll iron or steel, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals; sheets or plates composed of iron, steel,

copper, nickel, or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding; sheets of iron or steel, polished, planished, or glanced, by whatever name designated, including such as have been pickled or cleaned by acid, or by any other material or process, or which are cold rolled, smoothed only, not polished, and such as are cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only; and sheets or plates or iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, and tin plates coated with metal, and metal sheets decorated in colors or coated with nickel or other metals by dipping, printing, stenciling, or other process, 15 per centum ad valorem.

110. Steel bars, and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun-barrel molds not in bars; all descriptions and shapes of dry sand, loam, or iron molded steel castings, sheets, and plates; all the foregoing, if made by the Bessemer, Siemens-Martin, open-hearth, or similar processes, not containing alloys, such as nickel, cobalt, vanadium, chromium, tungsten or wolfram, molybdenum titanium, iridium, uranium, tantalum, boron, and similar alloys, 8 per centum ad valorem; steel ingots, cogged ingots, blooms and slabs, die blocks or blanks; billets and bars and tapered or beveled bars; pressed, sheared, or stamped shapes not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron molded castings, sheets, and plates; rolled wire rods in coils or bars not smaller than twenty one-

hundredths of one inch in diameter, and steel not specially provided for in this section, all the foregoing when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise, and all steels by whatever process made, containing alloys such as nickel, cobalt, vanadium, chromium, tungsten, wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys, 15 per centum ad valorem.

111. Steel wool or steel shavings, 20 per centum ad valorem.

112. Grit, shot, and sand made of iron or steel, that can be used as abrasives, 30 per centum ad valorem.

113. Rivet, screw, fence, nail, and other iron or steel wire rods, whether round, oval, or square, or in any other shape, and flat rods up to six inches in width ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, including wire rods and iron or steel bars, cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, not specially provided for in this section, 10 per centum ad valorem: **Provided**, That all round iron or steel rods smaller than twenty one-hundredths of one inch in diameter shall be classed and dutiable as wire.

114. Round iron or steel wire; wire composed of iron, steel, or other metal, except gold or silver, covered with cotton, silk, or other material; corset clasps, corset steels, dress steels, and all flat wires and steel in strips not thicker than number fifteen wire gauge and not exceeding five inches in width, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced; telegraph, telephone, and other wires and cables composed of metal and rubber, or of metal, rubber, and other materials; iron and steel wire coated by dipping, galvanizing, or similar process with zinc, tin, or other metal; all other wire not specially provided for in this section and articles manufactured wholly or in chief value of any wire or wires provided for in this section; all the foregoing 15 per centum ad

valorem; wire heddles and healds, 25 per centum ad valorem; wire rope, 30 per centum ad valorem.

115. No article not specially provided for in this section, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

116. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

117. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

118. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, 15 per centum ad valorem.

119. Automobiles, valued at $2,000 or more, and automobile bodies, 45 per centum ad valorem; automobiles valued at less than $2,000, 30 per centum ad valorem; automobile chassis, and finished parts of automobiles, not including tires, 30 per centum ad valorem.

120. Bicycles, motor cycles, and finished parts thereof, not including tires, 25 per centum ad valorem.

121. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, not otherwise provided for in this section, 10 per centum ad valorem: **Provided,** That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

122. Blacksmiths' hammers, tongs, and sledges, track tools, wedges, and crowbars, whether of iron or steel, 10 per centum ad valorem.

123. Nuts or nut blanks, and washers, 5 per centum ad valorem; bolts of iron or steel, with or without threads or nuts, or bolt blanks, finished hinges or hinge blanks, 10 per centum ad valorem; spiral nut locks and lock washers, whether of iron or steel, 30 per centum ad valorem.

124. Card clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation, when manufactured with round iron or untempered round steel wire, 10 per centum ad valorem; when manufactured with tempered round steel wire, or with plated wire or other than round iron or steel wire, or with felt face, or wool face, or rubber face cloth containing wool, 35 per centum ad valorem.

125. Cast iron pipe of every description, cast-iron andirons, plates, stove plates, sadirons, tailor's irons, hatter's irons, and castings and vessels wholly of cast iron, including all castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles or finished machine parts; castings of malleable iron not specially provided for in this section; cast hollow ware, coated, glazed, or tinned, 10 per centum ad valorem.

126. Chain or chains of all kinds, made of iron or steel, not specially provided for in this section, 20 per centum

ad valorem; sprocket and machine chains, 25 per centum ad valorem.

127. Lap-welded, butt-welded, seamed, or jointed iron or steel tubes, pipes, flues, or stays; cylindrical or tubular tanks or vessels, for holding gas, liquids, or other material, whether full or empty; flexible metal tubing or hose, not specially provided for in this section, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto; welded cylindrical furnaces, tubes or flues made from plate metal, and corrugated, ribbed, or otherwise reenforced against collapsing pressure, and all other iron or steel tubes, finished, not specially provided for in this section, 20 per centum ad valorem.

128. Penknives, pocketknives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished; valued at not more than $1 per dozen, 35 per centum ad valorem; valued at more than $1 per dozen, 55 per centum ad valorem: **Provided**, That blades, handles, or other parts of any of the foregoing knives, razors, or erasers shall be dutiable at not less than the rate herein imposed upon the knives, razors, and erasers, of which they are parts. Scissors and shears, and blades for the same, finished or unfinished, 30 per centum ad valorem: **Provided further**, That all articles specified in this paragraph shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the blade, shank, or tang of at least one or, if practicable, each and every blade thereof.

129. Sword blades, and swords and side arms, irrespective of quality or use, in part of metal, 30 per centum ad valorem.

130. Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench,

curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, without handles, 25 per centum ad valorem; with handles, 30 per centum ad valorem: Provided, That all the articles specified in this paragraph, when imported, shall have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.

131. Files, file blanks, rasps, and floats, of all cuts and kinds, 25 per centum ad valorem.

132. Muskets, air-rifles, muzzle-loading shotguns and rifles, and parts thereof, 15 per centum ad valorem.

133. Breech-loading shotguns and rifles, combination shotguns and rifles, and parts thereof and fittings therefor, including barrels further advanced than rough bored only; pistols, whether automatic, magazine, or revolving, or parts thereof and fittings therefor, 35 per centum ad valorem.

134. Table, kitchen, and hospital utensils or other similar hollow ware composed of iron or steel, enameled or glazed with vitreous glasses; table, kitchen, and hospital utensils or other similar hollow ware composed wholly or in chief value of aluminum; all the foregoing not especially provided for in this section, 25 per centum ad valorem.

135. Needles for knitting or sewing machines, latch needles, crochet needles, and tape needles, knitting and all other needles not specially provided for in this section, bodkins of metal, and needle cases or needle books furnished with assortments of needles or combinations of needles and other articles, 20 per centum ad valorem; but no articles other than the needles which are specifically named in this section shall be dutiable as needles unless having an eye and fitted and used for carrying a thread.

136. Fishhooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks, and all other fishing tackle or parts thereof, not specially provided for in this section, except fishing lines, fishing nets and seines, 30 per centum ad valorem: Provided, That any prohibition of the im-

portation of feathers in this section shall not be construed as applying to artificial flies used for fishing.

137. Steel plates engraved, stereotype plates, electrotype plates, halftone plates, photogravure plates, photoengraved plates, and plates of other materials, engraved for printing, plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass, 15 per centum ad valorem; lithographic plates of stone or other material engraved, drawn, or prepared, and wet transfer paper or paper prepared wholly with glycerin, or glycerin combined with other materials, containing the imprints taken from lithographic plates, 25 per centum ad valorem.

138. Rivets, studs, and steel points, lathed, machined, or brightened, and rivets or studs for nonskidding automobile tires, and rivets of iron or steel, not specially provided for in this section, 20 per centum ad valorem.

139. Crosscut saws, mill saws, pit and drag saws, circular saws, steel band saws, finished or further advanced than tempered and polished, hand, back, and all other saws, not specially provided for in this section, 12 per centum ad valorem.

140. Screws, commonly called wood screws, made of iron or steel, 25 per centum ad valorem.

141. Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, and tubes for umbrellas, wholly or partially finished, 35 per centum ad valorem.

142. Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, 20 per centum ad valorem: **Provided,** That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

143. Aluminum, aluminum scrap, and alloys of any kind in which aluminum is the component material of chief value, in crude form, 2 cents per pound; aluminum in plates, sheets, bars, strips, and rods, 3½ cents per pound; barium, calcium, magnesium, sodium, and potassium, and alloys of which said metals are the component material of chief value, 25 per centum ad valorem.

144. Antimony, as regulus or metal, and matte containing antimony but not containing more than 10 per centum of lead, 10 per centum ad valorem; antimony oxide, salts, and compounds of, 25 per centum ad valorem.

145. Argentine, albata, or German silver, unmanufactured, 15 per centum ad valorem.

146. Bronze powder, brocades, flitters, and metallics; bronze, or Dutch-metal or aluminum, in leaf, 25 per centum ad valorem.

147. Copper, in rolled plates, called braziers' copper, sheets, rods, strips, pipes, and copper bottoms, sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, 5 per centum ad valorem.

148. Gold leaf, 35 per centum ad valorem.

149. Silver leaf, 30 per centum ad valorem.

150. Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal, 6 per centum ad valorem; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, 25 per centum ad valorem; fabrics, ribbons, beltings, toys, or other articles, made wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame, or lahn, and india rubber, bullions, or metal threads, not specially provided for in this section, 40 per centum ad valorem.

151. Belt buckles, trousers buckles, waistcoat buckles, snap fasteners and clasps by whatever name known, any of the foregoing made wholly or in chief value of iron or steel; hooks and eyes, metallic; steel trousers buttons, and metal buttons; all the foregoing and parts thereof, not otherwise specially provided for in this section, 15 per centum ad valorem.

152. Lead-bearing ores of all kinds containing more than 3 per centum of lead, ¾ cent per pound on the lead contained therein: **Provided,** That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

153. Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this section, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured; lead in sheets, pipe, shot, glaziers' lead, and lead wire; all the foregoing, 25 per centum ad valorem, on the lead contained therein.

154. Metallic mineral substances in a crude state, and metals unwrought, whether capable of being wrought or not, not specially provided for in this section, 10 per centum ad valorem; monazite sand and thorite; thorium, oxide of and salts of; gas, kerosene, or alcohol mantles, treated with chemicals or metallic oxides, 25 per centum ad valorem; and gas-mantle scrap consisting in chief value of metallic oxides, 10 per centum ad valorem.

155. Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs,

ingots, bars, rods, or plates, 10 per centum ad valorem; sheets or strips, 20 per centum ad valorem.

156. Pens, metallic, not specially provided for in this section, 8 cents per gross; with nib and barrel in one piece, 12 cents per gross.

157. Penholder tips, penholders and parts thereof, gold pens, fountain pens, and stylographic pens; combination penholders, comprising penholder, pencil, rubber eraser, automatic stamp, or other attachment, 25 per centum ad valorem: **Provided,** That pens and penholders shall be assessed for duty separately.

158. Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated with gold or silver, and not commonly known as jewelry, 20 per centum ad valorem.

159. Quicksilver, 10 per centum ad valorem. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

160. Type metal, and types, 15 per centum ad valorem.

161. Watch movements, whether imported in cases or not, watchcases and parts of watches, chronometers, box or ship, and parts thereof, lever clock movements having jewels in the escapement, and clocks containing such movements, all other clocks and parts thereof, not otherwise provided for in this section, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque, or earthenware, 30 per centum ad valorem; all jewels for use in the manufacture of watches, clocks, or meters, 10 per centum ad valorem; time detectors, 15 per centum ad valorem; enameled dials and dial plates for watches or other instruments, 30 per centum ad valorem: **Provided,** That all watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the name of the country of origin, and that all watch movements, and plates, lever clock movements with jewels in the escapement, whether imported assembled or knocked down for

reassembling, and cases of foreign manufacture, shall have the name of the manufacturer and country of manufacture cut, engraved, or die-sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said numbers to be expressed either in words or in Arabic numerals; and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction.

162. Zinc-bearing ores of all kinds, including calamine, 10 per centum ad valorem upon the zinc contained therein: **Provided,** That on all importations of zinc-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper custom officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

163. Zinc in blocks, pigs, or sheets, and zinc dust; and old and worn-out zinc fit only to be remanufactured, 15 per centum ad valorem.

164. Bottle caps of metal, collapsible tubes, and sprinkler tops, if not decorated, colored, waxed, lacquered,

enameled, lithographed, electroplated, or embossed in color, 30 per centum ad valorem; if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 40 per centum ad valorem.

165. All steam engines, steam locomotives, printing presses, and machine tools, 15 per centum ad valorem; embroidering machines, and lace-making machines, including machines for making lace curtains, nets, or nettings, 25 per centum ad valorem; machine tools as used in this paragraph shall be held to mean any machine operated by other than hand power which employs a tool for working on metal.

166. Nippers and pliers of all kinds wholly or partly manufactured, 30 per centum ad valorem.

167. Articles or wares not specially provided for in this section; if composed wholly or in part of platinum, gold, or silver, and articles or wares plated with gold or silver, and whether partly or wholly manufactured, 50 per centum ad valorem; if composed wholly or in chief value of iron, steel, lead, copper, brass, nickel, pewter, zinc, aluminum, or other metal, but not plated with gold or silver, and whether partly or wholly manufactured, 20 per centum ad valorem.

Schedule D—Wood and Manufactures of.

168. Briar root or briar wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted, 10 per centum ad valorem.

169. Cedar commercially known as Spanish cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood; all the foregoing when sawed into boards, planks, deals, or other forms, and not specially provided for in this section, and all cabinet woods not further manufactured than sawed, 10 per centum ad valorem; veneers of wood, 15 per centum ad valorem.

170. Paving posts, railroad ties, and telephone, trolley, electric-light, and telegraph poles of cedar or other woods, 10 per centum ad valorem.

171. Casks, barrels, and hogsheads (empty), sugar-box shooks, and packing boxes (empty), and packing-box shooks, of wood, not specially provided for in this section, 15 per centum ad valorem.

172. Boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shaddocks, or pomelos, 15 per centum ad valorem: **Provided**, That the thin wood, so called, comprising the sides, tops and bottoms of fruit boxes of the growth and manufacture of the United States, exported as fruit box shooks, may be reimported in completed form, filled with fruit, without the payment of duty; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.

173. Chair cane or reeds wrought or manufactured from rattans or reeds, 10 per centum ad valorem; osier or willow, including chip of and split willow, prepared for basket makers' use, 10 per centum ad valorem; manufactures of osier or willow and willow furniture, 25 per centum ad valorem.

174. Toothpicks of wood or other vegetable substance, 25 per centum ad valorem; butchers' and packers' skewers of wood, 10 cents per thousand.

175. Blinds, curtains, shades, or screens any of the foregoing in chief value of bamboo, wood, straw, or compositions of wood, not specially provided for in this section, 20 per centum ad valorem; if stained, dyed, painted, printed, polished, grained, or creosoted, and baskets in chief value of like material, 25 per centum ad valorem.

176. House or cabinet furniture wholly or in chief value of wood, wholly or partly finished, and manufactures of wood or bark, or of which wood or bark is the component material of chief value, not specially provided for in this section, 15 per centum ad valorem.

Schedule E—Sugar, Molasses, and Manufactures of.

177. Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seventy-one one-hundredths of 1 cent per pound, and for every additional degree shown by the polariscopic test, twenty-six one-thousandths of 1 cent per pound additional, and fractions of a degree in proportion; molasses testing not above forty degrees, 15 per centum ad valorem; testing above forty degrees and not above fifty-six degrees, 2¼ cents per gallon; testing above fifty-six degrees, 4½ cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test: **Provided**, That the duties imposed in this paragraph shall be effective on and after the first day of March, nineteen hundred and fourteen, until which date the rates of duty provided by paragraph two hundred and sixteen of the tariff Act approved August fifth, nineteen hundred and nine, shall remain in force: **Provided, however**, That so much of paragraph two hundred and sixteen of an Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes, approved August fifth, nineteen hundred and nine, as relates to the color test denominated as Number Sixteen Dutch standard in color, shall be and is hereby repealed: **Provided further**, That on and after the first day of May, nineteen hundred and sixteen, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.

178. Maple sugar and maple sirup, 3 cents per pound; glucose or grape sugar, 1⅛ cents per pound; sugar cane in its natural state, or unmanufactured, 15 per centum ad valorem: **Provided**, That on and after the first day of May, nineteen hundred and sixteen, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.

179. Saccharin, 65 cents per pound.

180. Sugar candy and all confectionery not specially provided for in this section, valued at 15 cents per pound or less, 2 cents per pound; valued at more than 15 cents per pound, 25 per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

Schedule F—Tobacco and Manufactures of.

181. Wrapper tobacco, and filler tobacco when mixed or packed with more than 15 per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed; $1.85 per pound; if stemmed, $2.50 per pound; filler tobacco not specially provided for in this section, if unstemmed, 35 cents per pound; if stemmed, 50 cents per pound.

182. The term wrapper tobacco as used in this section means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.

183. All other tobacco, manufactured or unmanufactured, not specially provided for in this section, 55 cents per pound; scrap tobacco, 35 cents per pound.

184. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, 55 cents per pound.

185. Cigars, cigarettes, cheroots of all kinds, $4.50 per pound and 25 per centum ad valorem, and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Schedule G—Agricultural Products and Provisions.

186. Horses and mules, 10 per centum ad valorem.

187. All live animals not specially provided for in this section, 10 per centum ad valorem.

188. Barley, 15 cents per bushel of forty-eight pounds.

189. Barley malt, 25 cents per bushel of thirty-four pounds.

190. Barley, pearled, patent, or hulled, 1 cent per pound.

191. Macaroni, vermicelli, and all similar preparations, 1 cent per pound.

192. Oats, 6 cents per bushel of thirty-two pounds; oatmeal and rolled oats, 30 cents per one hundred pounds; oat hulls, 8 cents per one hundred pounds.

193. Rice, cleaned, 1 cent per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, ⅝ of 1 cent per pound; rice flour, and rice meal, and rice broken which will pass through a number twelve sieve of a kind prescribed by the Secretary of the Treasury, ¼ cent per pound; paddy, or rice having the outer hull on, ⅜ of 1 cent per pound.

194. Biscuits, bread, wafers, cakes, and other baked articles, and puddings, by whatever name known, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value, 25 per centum ad valorem.

195. Butter and butter substitutes, 2½ cents per pound.

196. Cheese and substitutes therefor, 20 per centum ad valorem.

197. Beans, and lentils, not specially provided for, 25 cents per bushel of sixty pounds.

198. Beets of all kinds, 5 per centum ad valorem.

199. Beans, peas, prepared or preserved, or contained in tins, jars, bottles, or similar packages, including the weight

of immediate coverings, 1 cent per pound; mushrooms and truffles, including the weight of immediate coverings, 2½ cents per pound.

200. Vegetables, if cut, sliced or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way; any of the foregoing not specially provided for in this section, and bean stick or bean cake, miso, and similar products, 25 per centum ad valorem.

201. Pickles, including pickled nuts, sauces of all kinds, not specially provided for in this section, and fish paste or sauce, 25 per centum ad valorem.

202. Cider, 2 cents per gallon.

203. Eggs frozen or otherwise prepared or preserved in tins or other packages, not specially provided for in this section, including the weight of the immediate coverings or containers, 2 cents per pound; frozen or liquid egg albumen, 1 cent per pound.

204. Eggs, dried, 10 cents per pound; eggs, yolk of, 10 per centum ad valorem.

205. Hay, $2 per ton.

206. Honey, 10 cents per gallon.

207. Hops, 16 cents per pound; hop extract and lupulin, 50 per centum ad valorem.

208. Garlic, 1 cent per pound; onions, 20 cents per bushel of 57 pounds.

209. Peas, green or dried, in bulk or in barrels, sacks, or similar packages, 10 cents per bushel of sixty pounds; split peas, 20 cents per bushel of sixty pounds; peas in cartons, papers, or other similar packages, including the weight of the immediate covering, ⅓ cent per pound.

210. Orchids, palms, azalea indica, and cut flowers, preserved or fresh, 25 per centum ad valorem; lily of the valley pips, tulips, narcissus, begonia, and gloxinia bulbs, $1 per thousand; hyacinth bulbs, astilbe, dielytra, and lily of the valley clumps, $2.50 per thousand; lily bulbs and calla bulbs or corms, $5 per thousand; herbaceous peony, Iris Kaempferri or Germanica, canna, dahlia, and amaryllis bulbs, $10 per thousand; all other bulbs, roots,

root stocks, corms, and tubers, which are cultivated for their flowers or foliage, 50 cents per thousand: **Provided,** That all mature mother flowering bulbs imported exclusively for propagating purposes shall be admitted free of duty.

211. Stocks, cuttings, or seedlings of Myrobolan plum, Mahaleb or Mazzard cherry, Manetti multiflora and briar rose, Rosa Rugosa, three years old or less, $1 per thousand plants; stocks, cuttings, or seedlings of pear, apple, quince, and the Saint Julien plum, three years old or less, $1 per thousand plants; rose plants, budded, grafted, or grown on their own roots, 4 cents each; stocks, cuttings and seedlings, of all fruit and ornamental trees, deciduous and evergreen shrubs and vines, and all trees, shrubs, plants, and vines commonly known as nursery or greenhouse stock, not specially provided for in this section, 15 per centum ad valorem.

212. Seeds: Castor beans or seeds, 15 cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this section, 20 cents per bushel of fifty-six pounds; poppy seed, 15 cents per bushel of forty-seven pounds; mushroom spawn, and spinach seed, 1 cent per pound; canary seed, ½ cent per pound; caraway seed, 1 cent per pound; anise seed, 2 cents per pound; beet (except sugar beet), carrot, corn salad, parsley, parsnip, radish, turnip, and rutabaga seed, 3 cents per pound; cabbage, collard, kale, and kohl-rabi seed, 6 cents per pound; egg plant and pepper seed, 10 cents per pound; seeds of all kinds not specially provided for in this section, 5 cents per pound: **Provided,** That no allowance shall be made for dirt or other impurities in seeds provided for in this paragraph.

213. Straw, 50 cents per ton.

214. Teazels, 15 per centum ad valorem.

215. Vegetables in their natural state, not specially provided for in this section, 15 per centum ad valorem.

216. Fish, except shellfish, by whatever name known, packed in oil or in oil and other substances, in bottles, jars, kegs, tin boxes, or cans, 25 per centum ad valorem;

all other fish, except shell fish, in tin packages, not specially provided for in this section, 15 per centum ad valorem; caviar and other preserved roe of fish, 30 per centum ad valorem; fish, skinned or boned, ¾ of 1 cent per pound.

217. Apples, peaches, quinces, cherries, plums, and pears, green or ripe, 10 cents per bushel of fifty pounds; berries, edible, in their natural condition, ½ cent per quart; cranberries, 10 per centum ad valorem; all edible fruits, including berries, when dried, desiccated, evaporated, or prepared in any manner, not specially provided for in this section, 1 cent per pound; comfits, sweetmeats, and fruits of all kinds preserved or packed in sugar, or having sugar added thereto or preserved or packed in molasses, spirits, or their own juices, if containing no alcohol, or containing not over 10 per centum of alcohol, 20 per centum ad valorem; if containing over 10 per centum of alcohol and not specially provided for in this section, 20 per centum ad valorem, and in addition $2.50 per proof gallon on the alcohol contained therein in excess of 10 per centum; jellies of all kinds, 20 per centum ad valorem; pineapples preserved in their own juice, 20 per centum ad valorem.

218. Figs, 2 cents per pound; plums, prunes, and prunelles, 1 cent per pound; raisins and other dried grapes, 2 cents per pound; dates, 1 cent per pound; currants, Zante or other, 1½ cents per pound; olives, 15 cents per gallon.

219. Grapes in barrels or other packages, 25 cents per cubic foot of the capacity of the barrels or packages.

220. Lemons, limes, oranges, grapefruit, shaddocks, and pomelos in packages of a capacity of one and one-fourth cubic feet or less, 18 cents per package; in packages of capacity exceeding one and one-fourth cubic feet and not exceeding two and one-half cubic feet, 35 cents per package; in packages exceeding two and one-half and not exceeding five cubic feet, 70 cents per package; in packages exceeding five cubic feet or in bulk, ½ of 1 cent per pound.

221. Orange peel or lemon peel, preserved, candied, or dried, 1 cent per pound; coconut meat or copra desiccated, shredded, cut, or similarly prepared, and citron or citron peel, preserved, candied, or dried, 2 cents per pound.

222. Pineapples, in barrels or other packages, 6 cents per cubic foot of the capacity of the barrels or packages; in bulk, $5 per thousand.

223. Almonds, not shelled, 3 cents per pound; almonds, shelled, 4 cents per pound; apricot and peach kernels, 3 cents per pound.

224. Filberts and walnuts of all kinds, not shelled, 2 cents per pound; shelled, 4 cents per pound.

225. Peanuts or ground beans, unshelled, ⅜ of 1 cent per pound; shelled, ¾ of 1 cent per pound.

226. Nuts of all kinds, shelled or unshelled, not specially provided for in this section, 1 cent per pound; but no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.

227. Venison, and other game, 1½ cents per pound; game birds, dressed, 30 per centum ad valorem.

228. Extract of meat, not specially provided for in this section, 10 cents per pound; fluid extract of meat, 5 cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported.

229. Poultry, live, 1 cent per pound; dead, or prepared in any manner, including the weight of the immediate coverings or containers, 2 cents per pound.

230. Chicory root, raw, dried, or undried, but unground, 1 cent per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this section, 2 cents per pound.

231. Unsweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this section, 8 per centum ad valorem. Sweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this section, valued at 20 cents per pound or less, 2 cents per pound; valued at more than 20 cents per pound, 25 per centum ad valorem. The weight and the value of the

immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

232. Cocoa butter or cocoa butterine, refined deodorized coconut oil, and all substitutes for cocoa butter, 3½ cents per pound.

233. Dandelion root, and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this section, 2 cents per pound.

234. Starch, made from potatoes, 1 cent per pound; all other starch, including all preparations, from whatever substance produced, fit for use as starch, ½ cent per pound.

235. Spices, unground: Cassia buds, cassia, and cassia vera; cinnamon and cinnamon chips; ginger root, unground and not preserved or candied; nutmegs; pepper, black or white; capsicum or red pepper, or cayenne pepper; and clove stems, 1 cent per pound; cloves, 2 cents per pound; pimento, ¾ of 1 cent per pound; sage, ½ cent per pound; mace, 8 cents per pound; Bombay or wild mace, 18 cents per pound; ground spices, in each case, the specific duty per pound enumerated in the foregoing part of this paragraph for unground spices, and in addition thereto a duty of 20 per centum ad valorem; mustard, ground or prepared, in bottles or otherwise, 6 cents per pound; all other spices not specially provided for in this section, including all herbs or herb leaves in glass or other small packages for culinary use, 20 per centum ad valorem.

236. Vinegar, 4 cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

Schedule H—Spirits, Wines, and Other Beverages.

237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this section, $2.60 per proof gallon.

238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: **Provided,** That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations: **And provided further,** That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.

239. On all compounds or preparations of which distilled spirits are a component part of chief value there shall be levied a duty not less than that imposed upon distilled spirits.

240. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this section, $2.60 per proof gallon.

241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively

intended to be represented, and in no case less than $1.75 per gallon.

242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, $1.75 per gallon.

243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, $9.60 per dozen; containing not more than one pint each and more than one-half pint, $4.80 per dozen; containing one-half pint each or less, $2.40 per dozen; in bottles or other vessels containing more than one quart each, in addition to $9.60 per dozen bottles, on the quantity in excess of one quart, at the rate of $3 per gallon; but no separate or additional duty shall be levied on the bottles.

244. Still wines, including ginger wine or ginger cordial, vermuth, and rice wine or sake, and similar beverages not specially provided for in this section, in casks or packages other than bottles or jugs, if containing 14 per centum or less of absolute alcohol, 45 cents per gallon; if containing more than 14 per centum of absolute alcohol, 60 cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, $1.85 per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of 6 cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: **Provided,** That any wines, ginger cordial, or vermuth imported containing more than 24 per centum of alcohol shall be classed as spirits and pay duty accordingly: **And provided further,** That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the collector of customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as

a result thereof a part of its contents amounting to 10 per centum or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

245. Ale, porter, stout, and beer, in bottles or jugs, 45 cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, 23 cents per gallon.

246. Malt extract, fluid, in casks, 23 cents per gallon; in bottles or jugs, 45 cents per gallon; solid or condensed, 45 per centum ad valorem.

247. Cherry juice and prune juice, or prune wine, and other fruit juices, and fruit sirup, not specially provided for in this section, containing no alcohol or not more than 18 per centum of alcohol, 70 cents per gallon; if containing more than 18 per centum of alcohol, 70 cents per gallon and in addition thereto $2.07 per proof gallon on the alcohol contained therein.

248. Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol, in plain green or colored, molded or pressed, glass bottles, containing each not more than one-half pint, 12 cents per dozen; containing each more than one-half pint and not more than three-fourths of a pint, 18 cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, 28 cents per dozen; but no separate or additional duty shall be assessed on the

bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, 50 cents per gallon, and in addition thereto duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty. Beverages not specially provided for containing not more than 2 per centum of alcohol shall be assessed for duty under this paragraph.

249. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this section, in bottles or jugs containing not more than one-half pint, 10 cents per dozen bottles; if containing more than one-half pint and not more than one pint, 15 cents per dozen bottles; if containing more than one pint and not more than one quart, 20 cents per dozen bottles; if imported in bottles or in jugs containing more than one quart, 18 cents per gallon; if imported otherwise than in bottles or jugs, 8 cents per gallon; and in addition thereto, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately.

Schedule I—Cotton Manufactures.

250. Cotton thread and carded yarn, warps, or warp yarn, whether on beams or in bundles, skeins, or cops, or in any other form, not combed, bleached, dyed, mercerized, or colored, except spool thread of cotton, crochet, darning and embroidery cottons, hereinafter provided for, shall be subject to the following rates of duty:

Numbers up to and including number nine, 5 per centum ad valorem; exceeding number nine and not exceeding number nineteen, 7½ per centum ad valorem; exceeding number nineteen and not exceeding number thirty-nine, 10 per centum ad valorem; exceeding numbr thirty-nine and not exceeding number forty-nine, 15 per centum ad valorem; exceeding number forty-nine and not exceeding

number fifty-nine, 17½ per centum ad valorem; exceeding number fifty-nine and not exceeding number seventy-nine, 20 per centum ad valorem; exceeding number seventy-nine and not exceeding number ninety-nine, 22½ per centum ad valorem; exceeding number ninety-nine, 25 per centum ad valorem. When combed, bleached, dyed, mercerized, or colored, they shall be subject to the following rates of duty: Numbers up to and including number nine, 7½ per centum ad valorem; exceeding number nine and not exceeding number nineteen, 10 per centum ad valorem; exceeding number nineteen and not exceeding number thirty-nine, 12½ per centum ad valorem; exceeding number thirty-nine and not exceeding number forty-nine, 17½ per centum ad valorem; exceeding number forty-nine and not exceeding number fifty-nine, 20 per centum ad valorem; exceeding number fifty-nine and not exceeding number seventy-nine, 22½ per centum ad valorem; exceeding number seventy-nine and not exceeding number ninety-nine, 25 per centum ad valorem; exceeding number ninety-nine, 27½ per centum ad valorem. Cotton waste and flocks, manufactured or otherwise advanced in value, cotton card laps, roping, sliver, or roving, 5 per centum ad valorem.

251. Spool thread of cotton, crochet, darning, and embroidery cottons, on spools, reels, or balls, or in skeins, cones, or tubes, or in any other form, 15 per centum ad valorem.

252. Cotton cloth, not bleached, dyed, colored, stained, painted, printed, woven figured, or mercerized, containing yarns the average number of which does not exceed number nine, 7½ per centum ad valorem; exceeding number nine and not exceeding number nineteen, 10 per centum ad valorem; exceeding number nineteen and not exceeding number thirty-nine, 12½ per centum ad valorem; exceeding number thirty-nine and not exceeding number forty-nine, 17½ per centum ad valorem; exceeding number forty-nine and not exceeding number fifty-nine, 20 per centum ad valorem; exceeding number fifty-nine and not exceeding number seventy-nine, 22½ per centum ad valo-

rem; exceeding number seventy-nine and not exceeding number ninety-nine, 25 per centum ad valorem; exceeding number ninety-nine, 27½ per centum ad valorem. Cotton cloth when bleached, dyed, colored, stained, painted, printed, woven figured, or mercerized, containing yarn the average number of which does not exceed number nine, 10 per centum ad valorem; exceeding number nine and not exceeding number nineteen, 12½ per centum ad valorem; exceeding number nineteen and not exceeding number thirty-nine, 15 per centum ad valorem; exceeding number thirty-nine and not exceeding number forty-nine, 20 per centum ad valorem; exceeding number forty-nine and not exceeding number fifty-nine, 22½ per centum ad valorem; exceeding number fifty-nine and not exceeding number seventy-nine, 25 per centum ad valorem; exceeding number seventy-nine and not exceeding number ninety-nine, 27½ per centum ad valorem; exceeding number ninety-nine, 30 per centum ad valorem; plain gauze or leno woven cotton nets or nettings shall be classified for duty as cotton cloth.

253. The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton, in the piece, whether figured, fancy, or plain, and shall not include any article, finished or unfinished, made from cotton cloth. In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof shall be included. The average number of the yarn in cotton cloth herein provided for shall be obtained by taking the length of the thread or yarn to be equal to the distance covered by it in the cloth in the condition as imported, except that all clipped threads shall be measured as if continuous; in counting the threads all ply yarns shall be separated into singles and the count taken of the total singles; the weight shall be taken after any excessive sizing is removed by boiling or other suitable process.

254. Cloth composed of cotton or other vegetable fiber

and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton or other vegetable fiber is the component material of chief value, and tracing cloth, 30 per centum ad valorem; cotton cloth filled or coated, all oilcloths (except silk oilcloths and oilcloths for floors), and cotton window hollands, 25 per centum ad valorem; waterproof cloth composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value or of cotton or other vegetable fiber and india ruber, 25 per centum ad valorem.

255. Handkerchiefs or mufflers composed of cotton, not specially provided for in this section, whether finished or unfinished, not hemmed, 25 per centum ad valorem; hemmed, or hemstitched, 30 per centum ad valorem.

256. Clothing, ready-made, and articles of wearing apparel of every description, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, or of cotton or other vegetable fiber and india rubber, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise specially provided for in this section, 30 per centum ad valorem; shirt collars and cuffs of cotton, not specially provided for in this section, 30 per centum ad valorem.

257. Plushes, velvets, plush or velvet ribbons, velveteens, corduroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface; any of the foregoing composed wholly or in chief value of cotton or other vegetable fiber, except flax, hemp, or ramie; and manufactures or articles in any form, including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, except flax, hemp, or ramie, 40 per centum ad valorem.

258. Curtains, table covers, and all articles manufactured of cotton chenille, or of which cotton chenille is the component material of chief value, tapestries, and other

Jacquard figured upholstery goods, composed wholly or in chief value of cotton or other vegetable fiber; any of the foregoing, in the piece or otherwise, 35 per centum ad valorem; all other Jacquard figured manufactures of cotton or of which cotton is the component material of chief value, 30 per centum ad valorem.

259. Stockings, hose and half hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this section, 20 per centum ad valorem.

260. Stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished; if valued at not more than 70 cents per dozen pairs, 30 per centum ad valorem; if valued at more than 70 cents, and not more than $1.20 per dozen pairs, 40 per centum ad valorem; if valued at more than $1.20 per dozen pairs, 50 per centum ad valorem. Gloves by whatever process made, composed wholly or in chief value of cotton, 35 per centum ad valorem.

261. Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers, and all underwear and wearing apparel of every description, not specially provided for in this section, made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace or crochet or as are embroidered and not including stockings, hose and half hose, composed of cotton or other vegetable fiber, 30 per centum ad valorem.

262. Bandings, belts, beltings, bindings, bone casings, cords, tassels, cords and tassels, garters, tire fabric or fabric suitable for use in pneumatic tires, suspenders and braces, and fabrics with fast edges not exceeding twelve inches in width, all of the foregoing made of cotton or other vegetable fiber, or of which cotton or other vege-

table fiber is the component material of chief value, or of cotton or other vegetable fiber and india rubber, and not embroidered by hand or machinery; spindle banding, woven, braided, or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber; loom harness, healds, or collets made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value; boot, shoe, and corset lacings made of cotton or other vegetable fiber; and labels for garments or other articles, composed of cotton or other vegetable fiber, 25 per centum ad valorem; belting for machinery made of cotton or other vegetable fiber and india rubber, or of which cotton or other vegetable fiber is the component material of chief value, 15 per centum ad valorem.

263. Cotton table damask, and manufactures of cotton table damask, or of which cotton table damask is the component material of chief value, not specially provided for in this section, 25 per centum ad valorem.

264. Towels, bath mats, quilts, blankets, polishing cloths, mop cloths, wash rags or cloths, sheets, pillowcases, and batting, any of the foregoing made of cotton, or of which cotton is the component material of chief value, not embroidered nor in part of lace and not otherwise provided for, 25 per centum ad valorem.

265. Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine, and composed of cotton or other vegetable fiber, when counting not more than six points or spaces between the warp threads to the inch, 35 per centum ad valorem; when counting more than six and not more than eight points or spaces to the inch, 40 per centum ad valorem; when counting nine or more points or spaces to the inch, 45 per centum ad valorem.

266. All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton or of which cotton is the component material of chief value, not specially provided for in this section, 30 per centum ad valorem.

Schedule J—Flax, Hemp, and Jute, and Manufactures of.

267. Single yarns made of jute, not finer than five lea or number, 15 per centum ad valorem; if finer than five lea or number and yarns made of jute not otherwise specially provided for in this section, 20 per centum ad valorem.

268. Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, ½ cent per pound; cables and cordage made of hemp, tarred or untarred, 1 cent per pound.

269. Threads, twines, or cords, made from yarn not finer than five lea or number, composed of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, 20 per centum ad valorem; if made from yarn finer than five lea or number, 25 per centum ad valorem.

270. Single yarns, made of flax, hemp, or ramie, or a mixture of any of them, not finer than eight lea or number, 12 per centum ad valorem; finer than eight lea or number and not finer than eighty lea or number, 20 per centum ad valorem; finer than eighty lea or number, 10 per centum ad valorem; ramie sliver or roving, 15 per centum ad valorem.

271. Gill nettings, nets, webs, and seines made of flax, hemp, or ramie, or a mixture of any of them, or of which any of them is the component material of chief value, 25 per centum ad valorem.

272. Floor mattings, plain, fancy, or figured, including mats and rugs, manufactured from straw, round or split, or other vegetable substances, not otherwise provided for in this section, and having a warp of cotton, hemp, or other vegetable substances, including what are commonly known as China, Japan, and India straw matting, 2½ cents per square yard.

273. Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), 30 per centum ad valorem.

274. Hydraulic or flume hose, made in whole or in part of cotton, flax, hemp, ramie, or jute, 7 cents per pound.

275. Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, 20 per centum ad valorem.

276. Linoleum, plain, stamped, painted, or printed, including corticine and cork carpet, figured or plain, also linoleum known as granite and oak plank, 30 per centum ad valorem; inlaid linoleum, 35 per centum ad valorem; oilcloth for floors, plain, stamped, painted, or printed, 20 per centum ad valorem; mats or rugs made of oilcloth, linoleum, corticine, or cork carpet shall be subject to the same rate of duty as herein provided for oilcloth, linoleum, corticine, or cork carpet.

277. Shirt collars and cuffs, composed in whole or in part of linen, 30 per centum ad valorem.

278. Bands, bandings, belts, beltings, bindings, cords, ribbons, tapes, webs and webbings, all the foregoing composed wholly of flax, hemp, or ramie, or of flax, hemp, or ramie and india rubber, and not otherwise specially provided for in this section, 30 per centum ad valorem; wearing apparel composed wholly of flax, hemp, or ramie, or of flax, hemp, or ramie and india rubber, 40 per centum ad valorem.

279. Plain woven fabrics of single jute yarns, by whatever name known, bleached, dyed, colored, stained, painted, printed, or rendered noninflammable by any process, 10 per centum ad valorem.

280. All pile fabrics, whether or not the pile covers the entire surface, composed of flax, hemp, or ramie, or of which flax, hemp, or ramie is the component material of chief value, and all articles and manufactures made from such fabrics, not specially provided for in this section, 40 per centum ad valorem.

281. Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, 10 per centum ad valorem.

282. Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or any of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinshed, not hemmed or hemmed only, 35 per centum ad valorem; if hemstitched, or imitation hemstitched, or revered, or with drawn threads, but not embroidered, initialed, or in part of lace, 40 per centum ad valorem.

283. Plain woven fabrics, not including articles, finished or unfinished, of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, including such as is known as shirting cloth, 30 per centum ad valorem.

284. All woven articles, finished or unfinished, and all manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or any of them, is the component material of chief value, not specially provided for in this section, 35 per centum ad valorem.

285. Istle or tampico, when dressed, dyed, or combed, 20 per centum ad valorem.

Schedule K—Wool and Manufactures of.

286. Combed wool or tops and roving or roping made wholly or in part of wool or camel's hair, and on other wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this section, 8 per centum ad valorem.

287. Yarns made wholly or in chief value of wool, 18 per centum ad valorem.

288. Cloths, knit fabrics, felts not woven, and all manufactures of every description made, by any process, wholly or in chief value of wool, not specially provided for in this section, 35 per centum ad valorem; cloths if made in chief value of cattle hair or horse hair, not specially provided for in this section, 25 per centum ad valorem; plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire

surface, made wholly or in chief value of wool, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics, 40 per centum ad valorem; stockings, hose and half hose, made on knitting machines or frames, composed wholly or in chief value of wool, not specially provided for in this section, 20 per centum ad valorem; stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, gloves and mittens, all of the above, composed wholly or in chief value of wool, if valued at not more than $1.20 per dozen pairs, 30 per centum ad valorem; if valued at more than $1.20 per dozen pairs, 40 per centum ad valorem; press cloth composed of camel's hair not specially provided for in this section, 10 per centum ad valorem.

289. Blankets and flannels, composed wholly or in chief value of wool, 25 per centum ad valorem; flannels composed wholly or in chief value of wool, valued at above 50 cents per pound, 30 per centum ad valorem.

290. Women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description and character, composed wholly or in chief value of wool, and not specially provided for in this section, 35 per centum ad valorem.

291. Clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, and not specially provided for in this section, composed wholly or in chief value of wool, 35 per centum ad valorem.

292. Webbings, suspenders, braces, bandings, belts, beltings, bindings, cords, cords and tassels, and ribbons; any of the foregoing made of wool or of which wool or wool and india rubber are the component materials of chief value, and not specially provided for in this section, 35 per centum ad valorem.

293. Aubusson, Axminster, moquette, and chenille carpets,

figured or plain, and all carpets or carpeting of like character or description, 35 per centum ad valorem.

294. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, 30 per centum ad valorem.

295. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, 25 per centum ad valorem.

296. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, 30 per centum ad valorem.

297. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, 20 per centum ad valorem.

298. Treble ingrain, three-ply, and all-chain Venetian carpets, 20 per centum ad valorem.

299. Wool Dutch and two-ply ingrain carpets, 20 per centum ad valorem.

300. Carpets of every description, woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster, and similar rugs, 50 per centum ad valorem.

301. Druggets and bockings, printed, colored, or otherwise, 20 per centum ad valorem.

302. Carpets and carpeting of wool or cotton, or composed in part of either of them, not specially provided for in this section, and on mats, matting, and rugs of cotton, 20 per centum ad valorem.

303. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting, composed wholly or in part of wool, and not specially provided for in this section, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description.

304. Whenever in this section the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, or other like animals, whether

manufactured by the woolen, worsted, felt, or any other process.

305. Hair of the Angora goat, alpaca, and other like animals, and all hair on the skin of such animals, 15 per centum ad valorem.

306. Tops made from the hair of the Angora goat, alpaca, and other like animals, 20 per centum ad valorem.

307. Yarns made of the hair of the Angora goat, alpaca, and other like animals, 25 per centum ad valorem.

308. Cloth and all manufactures of every description made by any process, wholly or in chief value of the hair of the Angora goat, alpaca, and other like animals, not specially provided for in this section, 40 per centum ad valorem.

309. Plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of the hair of the Angora goat, alpaca, or other like animals, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics, 45 per centum ad valorem.

310. The provisions of this schedule (K) shall be effective on and after the first day of January, nineteen hundred and fourteen, until which date the rates of duty now provided by Schedule K of the existing law shall remain in full force and effect.

Schedule L—Silks and Silk Goods.

311. Silk partially manufactured from cocoons or from waste silk and not further advanced or manufactured than carded or combed silk, and silk noils exceeding two inches in length, 20 cents per pound.

312. Spun silk or schappe silk yarn, 35 per centum ad valorem.

313. Thrown silk not more advanced than singles, tram, or organzine, sewing silk, twist, floss, and silk threads or yarns of every description made from raw silk, 15 per centum ad valorem.

314. Velvets, plushes, chenilles, velvet or plush ribbons,

or other pile fabrics, composed of silk or of which silk is the component material of chief value, 50 per centum ad valorem.

315. Handkerchiefs or mufflers composed wholly or in chief value of silk, finished or unfinished; if cut, not hemmed or hemmed only, 40 per centum ad valorem; if hemstitched or imitation hemstitched, or revered, or having drawn threads, but not embroidered in any manner with an initial letter, monogram, or otherwise, 50 per centum ad valorem.

316. Ribbons, bandings, including hatbands, belts, beltings, bindings, all of the foregoing not exceeding twelve inches in width and if with fast edges, bone casings, braces, cords, cords and tassels, garters, suspenders, tubings, and webs and webbings; all the foregoing made of silk or of which silk or silk and india rubber are the component materials of chief value, if not embroidered in any manner, and not specially provided for in this section, 45 per centum ad valorem.

317. Clothing, ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all the foregoing composed of silk or of which silk or silk and india rubber are the component materials of chief value, not specially provided for in this section, 50 per centum ad valorem.

318. Woven fabrics, in the piece or otherwise, of which silk is the component material of chief value, and all manufactures of silk, or of which silk or silk and india rubber are the component materials of chief value, not specially provided for in this section, 45 per centum ad valorem.

319. Yarns, threads, filaments of artificial or imitation silk, or of artificial or imitation horsehair, by whatever name known, and by whatever process made, 35 per centum ad valorem; beltings, cords, tassels, ribbons, or other articles or fabrics composed wholly or in chief value of yarns, threads, filaments, or fibers of artificial or imitation silk or of artificial or imitation horsehair, or of yarns, threads, filaments or fibers of artificial or imitation silk,

or of artificial or imitation horsehair and india rubber, by whatever name known, and by whatever process made, 60 per centum ad valorem.

Schedule M—Papers and Books.

320. Sheathing paper, pulpboard in rolls, not laminated, roofing felt, common paper-box board, not coated, lined, embossed, printed or decorated in any manner, nor cut into shapes for boxes or other articles, 5 per centum ad valorem.

321. Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, 20 per centum ad valorem.

322. Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued above 2½ cents per pound, 12 per centum ad valorem: **Provided, however,** That if any country, dependency, province, or other subdivision of government shall impose any export duty, export license fee, or other charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper, valued above 2½ cents per pound, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty equal to the amount of the highest export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon either printing paper, or upon an amount of wood pulp, or wood for use in the manufacture of wood pulp necessary to manufacture such printing paper.

323. Papers commonly known as copying paper, stereotype paper, bibulous paper, tissue paper, pottery paper, letter-copying books, wholly or partly manufactured,

crepe paper and filtering paper, and articles manufactured from any of the foregoing papers or of which such paper is the component material of chief value, 30 per centum ad valorem.

324. Papers wholly or partly covered with metal leaf or with gelatin or flock, papers with white coated surface or surfaces, calender plate finished, hand dipped marbleized paper, parchment paper, and lithographic transfer paper not printed, 25 per centum ad valorem; papers with coated surface or surfaces suitable for covering boxes, not specially provided for, whether or not embossed or printed except by lithographic process, 40 per centum ad valorem; all other paper with coated surface or surfaces not specially provided for in this section; uncoated papers, gummed, or with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, whether produced in the pulp or otherwise except by lithographic process, cloth-lined or reenforced papers, and grease-proof and imitation parchment papers which have been supercalendered and rendered transparent or partially so, by whatever name known, all other grease-proof and imitation parchment papers, not specially provided for in this section, by whatever name known, bags, envelopes, and all other articles composed wholly or in chief value of any of the foregoing papers, not specially provided for in this section, and all boxes of paper or papier mâché or wood covered with any of the foregoing papers or covered or lined with cotton or other vegetable fiber, 35 per centum ad valorem; albuminized or sensitized paper or paper otherwise surface-coated for photographic purposes, 25 per centum ad valorem; plain basic papers for albuminizing, sensitizing, baryta coating, or for photographic or solar printing processes, 15 per centum ad valorem.

325. Pictures, calendars, cards, booklets, labels, flaps, cigar bands, placards, and other articles composed wholly or in chief value of paper lithographically printed in whole or in part from stone, gelatin, metal, or other material (except boxes, views of American scenery or objects, and

music, and illustrations when forming a part of a periodical or newspaper or of bound or unbound books, accompanying the same, not specially provided for in this section) shall pay duty at the following rates: Labels and flaps printed in less than eight colors (bronze printing to be counted as two colors), but not printed in whole or in part of metal leaf, 15 cents per pound; cigar bands of the same number of colors and printings, 20 cents per pound; labels and flaps printed in eight or more colors (bronze printing to be counted as two colors), but not printed in whole or in part of metal leaf, 20 cents per pound; cigar bands of the same number of colors and printings, 25 cents per pound; labels and flaps printed in whole or in part of metal leaf, 35 cents per pound; cigar bands printed in whole or in part of metal leaf, 40 cents per pound; booklets, 7 cents per pound; all other articles not exceeding eight one-thousandths of an inch in thickness, 15 cents per pound; exceeding eight one-thousandths of an inch and not exceeding twenty one-thousandths of an inch in thickness and less than thirty-five square inches cutting size in dimension, 5 cents per pound; exceeding eight and not exceeding twenty one-thousandths of an inch in thickness and thirty-five square inches and over cutting size in dimension, 7 cents per pound; exceeding twenty one-thousandths of an inch in thickness, 5 cents per pound, providing that in the case of articles hereinbefore specified the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest lithographed material found in the article, but for the purpose of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material shall be the combined thickness of the lithograph and the foundation upon which it is mounted or pasted; books of paper or other material for children's use, lithographically printed in whole or in part, not exceeding in weight twenty-four ounces each, 4 cents per pound; fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand, 6 cents per pound; booklets, wholly or in chief value of paper, decorated in whole or

in part by hand or by spraying, whether or not lithographed, 10 cents per pound; decalcomanias in ceramic colors, weighing not over one hundred pounds per thousand sheets, on a basis of twenty by thirty inches in dimensions, 60 cents per pound; all other decalcomanias, except toy decalcomanias, 15 cents per pound.

326. Writing, letter, note, drawing, handmade paper and paper commercially known as handmade paper and machine handmade paper, japan paper and imitation japan paper by whatever name known, and ledger, bond, record, tablet, typewriter, and onionskin and imitation onionskin papers calendered or uncalendered, whether or not any such paper is ruled, bordered, embossed, printed, lined, or decorated in any manner, 25 per centum ad valorem.

327. Paper envelopes, folded or flat, not specially provided for in this section, 15 per centum ad valorem.

328. Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs, cardboard and bristol board, press boards or press paper, paper hangings with paper back or composed wholly or in chief value of paper, and wrapping paper not specially provided for in this section, 25 per centum ad valorem.

329. Books of all kinds, bound or unbound, including blank books, slate books and pamphlets, engravings, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing, and not specially provided for in this section, 15 per centum ad valorem. Views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, not thinner than eight one-thousandths of one inch, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatin process (except show cards), bound or unbound, or in any other form, 20 cents per pound; thinner than eight one-thousandths of one inch, $2 per thousand.

330. Photograph, autograph, scrap, post-card, and postage-stamp albums, wholly or partly manufactured, 25 per centum ad valorem.

331. Playing cards, 60 per centum ad valorem.

332. Papers or cardboard, cut, die cut, or stamped into designs or shapes, such as initials, monograms, lace, borders, or other forms, and all post cards, not including American views, plain, decorated, embossed, or printed, except by lithographic process, and all papers and manufactures of paper or of which paper is the component material of chief value, not specially provided for in this section, 25 per centum ad valorem.

Schedule N—Sundries.

333. Beads and spangles of all kinds, including imitation pearl beads, not threaded or strung, or strung loosely on thread for facility in transportation only, 35 per centum ad valorem; curtains, and other articles not embroidered nor appliqued and not specially provided for in this section, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material, 50 per centum ad valorem.

334. Ramie hat braids, 40 per centum ad valorem; manufactures of ramie hat braids, 50 per centum ad valorem.

335. Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored, or stained, 15 per centum ad valorem; if bleached, dyed, colored, or stained, 20 per centum ad valorem; hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured, but not blocked or trimmed, 25 per centum ad valorem; if blocked or trimmed, and in chief value of such materials, 40 per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

336. Brooms, made of broom corn, straw, wooden fiber, or twigs, 15 per centum ad valorem; brushes and feather

dusters of all kinds, and hair pencils in quills or otherwise, 35 per centum ad valorem.

337. Bristles, sorted, bunched, or prepared, 7 cents per pound.

338. Button forms of lastings, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding eight inches in any one dimension, 10 per centum ad valorem.

339. Buttons of vegetable ivory in sizes thirty-six lines and larger, 35 per centum ad valorem; below thirty-six lines, 45 per centum ad valorem; buttons of shell and pearl in sizes twenty-six lines and larger, 25 per centum ad valorem; below twenty-six lines, 45 per centum ad valorem; agate buttons and shoe buttons, 15 per centum ad valorem; parts of buttons and button molds or blanks, finished or unfinished, and all collar and cuff buttons and studs composed wholly of bone, mother-of-pearl, ivory, or agate, all the foregoing and buttons not specially provided for in this section, 40 per centum ad valorem.

340. Cork bark, cut into squares, cubes, or quarters, 4 cents per pound; manufactured cork stoppers, over three-fourths of an inch in diameter, measured at the larger end, and manufactured cork disks, wafers, or washers, over three-sixteenths of an inch in thickness, 12 cents per pound; manufactured cork stoppers, three-fourths of an inch or less in diameter, measured at the larger end, and manufactured cork disks, wafers, or washers, three-sixteenths of an inch or less in thickness, 15 cents per pound; cork, artificial, or cork substitutes manufactured from cork waste, or granulated corks, and not otherwise provided for in this section, 3 cents per pound; cork insulation, wholly or in chief value of granulated cork, in slabs, boards, planks, or molded forms, ¼ cent per pound; cork paper, 35 per centum ad valorem; manufactures wholly or in chief value of cork or of cork bark, or of artificial cork or bark substitutes, granulated or ground cork, not specially provided for in this section, 30 per centum ad valorem.

341. Dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, bagatelle balls, and poker chips, of ivory, bone, or other materials, 50 per centum ad valorem.

342. Dolls, and parts of dolls, doll heads, toy marbles of whatever materials composed, and all other toys, and parts of toys, not composed of china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this section, 35 per centum ad valorem.

343. Emery grains and emery, manufactured, ground, pulverized, or refined, 1 cent per pound; emery wheels, emery files, emery paper, and manufactures of which emery or corundum is the component material of chief value, 20 per centum ad valorem.

344. Firecrackers of all kinds, 6 cents per pound; bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for in this section, 10 cents per pound; the weight on all the foregoing to include all coverings, wrappings, and packing material.

345. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, 3 cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, ⅜ of 1 cent per one thousand matches; wax matches, fusees, wind matches, and all matches in books or folders or having a stained, dyed, or colored stick or stem, and tapers consisting of a wick coated with an inflammable substance, and night lights, 25 per centum ad valorem: **Provided,** That in accordance with section ten of "An Act to provide for a tax upon white phosphorus matches, and for other purposes," approved April ninth, nineteen hundred and twelve, white phosphorus matches manufactured wholly or in part in any foreign country shall not be entitled to enter at any of the ports of the United States, and the importation thereof is hereby prohibited: **Provided further,** That nothing in this Act contained shall be held to repeal or modify said Act to provide for a tax upon white phosphorus matches, and for other purposes, approved April ninth, nineteen hundred and twelve.

346. Percussion caps, cartridges, and cartridge shells empty, 15 per centum ad valorem; blasting caps, $1 per thousand; mining, blasting, or safety fuses of all kinds, 15 per centum ad valorem.

347. Feathers and downs, on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this section, 20 per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, and not suitable for use as millinery ornaments, including quilts of down and manufactures of down, 40 per centum ad valorem; artificial or ornamental feathers suitable for use as millinery ornaments, artificial and ornamental fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this section, 60 per centum ad valorem; boas, boutonnieres, wreaths, and all articles not specially provided for in this section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other material herein mentioned, 60 per centum ad valorem: **Provided,** That the importation of aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or to the feathers or plumes of domestic fowls of any kind.

348. Furs dressed on the skin, not advanced further than dyeing, 30 per centum ad valorem; plates and mats of dog and goat skins, 10 per centum ad valorem; manufactures of furs, further advanced than dressing and dyeing, when prepared for use as material, joined or sewed together, including plates, linings, and crosses, except plates and mats of dog and goat skins, and articles manufactured from fur not specially provided for in this section, 40 per centum ad valorem; articles of wearing apparel of every description partly or wholly manufactured, composed of or of which hides or skins of cattle of the bovine species, or of the dog or goat are the component material of chief

value, 15 per centum ad valorem; articles of wearing apparel of every description partly or wholly manufactured, composed of or of which fur is the component material of chief value, not specially provided for in this section, 50 per centum ad valorem; furs not on the skin, prepared for hatters' use, including fur skins carroted, 15 per centum ad valorem.

349. Fans of all kinds, except common palm-leaf fans, 50 per centum ad valorem.

350. Gun wads of all descriptions, 10 per centum ad valorem.

351. Human hair, raw, 10 per centum ad valorem; if cleaned or commercially known as drawn, but not manufactured, 20 per centum ad valorem; manufactures of human hair, including nets and nettings, or of which human hair is the component material of chief value, not specially provided for in this section, 35 per centum ad valorem.

352. Hair, curled, suitable for beds or mattresses, 10 per centum ad valorem.

353. Haircloth, known as "crinoline" cloth, 6 cents per square yard; haircloth, known as "hair seating," and hair press cloth, 15 cents per square yard.

354. Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, 45 per centum ad valorem.

355. Indurated fiber ware and manufactures of pulp, not specially provided for in this section, 25 per centum ad valorem.

356. Jewelry, commonly or commercially so known, valued above 20 cents per dozen pieces, 60 per centum ad valorem; rope, curb, cable, and fancy patterns of chain not exceeding one-half inch in diameter, width, or thickness, valued above 30 cents per yard; and articles valued above 20 cents per dozen pieces designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card cases, chains, cigar

cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, millinery, military, and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles; all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enameled, washed, covered, or plated, including rolled gold plate, and whether or not set with precious or semiprecious stones, pearls, cameos, coral, or amber, or with imitation precious stones or imitation pearls, 60 per centum ad valorem. Stampings, galleries, mesh and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph, 50 per centum ad valorem.

357. Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, whether in their natural form or broken, and bort; any of the foregoing not set, and diamond dust, 10 per centum ad valorem; pearls and parts thereof, drilled or undrilled, but not set or strung; diamonds, coral, rubies, cameos, and other precious stones and semiprecious stones, cut but not set, and suitable for use in the manufacture of jewelry, 20 per centum ad valorem; imitation precious stones, including pearls and parts thereof, for use in the manufacture of jewelry, doublets, artificial, or so-called synthetic or reconstructed pearls and parts thereof, rubies, or other precious stones, 20 per centum ad valorem.

358. Laces, lace window curtains not specially provided for in this section, coach, carriage, and automobile laces, and all lace articles of whatever yarns, threads, or filaments composed; handkerchiefs, napkins, wearing apparel, and all other articles or fabrics made wholly or in part of lace or of imitation lace of any kind; embroideries, wearing apparel, handkerchiefs, and all articles or fabrics embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, or

tamboured, appliqued, or scalloped by hand or machinery, any of the foregoing by whatever name known; edgings, insertings, galloons, nets, nettings, veils, veilings, neck rufflings, ruchings, tuckings, flouncings, flutings, quillings, ornaments; braids, loom woven and ornamented in the process of weaving, or made by hand, or on any braid machine, knitting machine, or lace machine, and not specially provided for; trimmings not specially provided for; woven fabrics or articles from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving, forming figures or designs, not including straight hemstitching; and articles made in whole or in part of any of the foregoing fabrics or articles; all of the foregoing of whatever yarns, threads, or filaments composed, 60 per centum ad valorem.

359. Chamois skins, 15 per centum ad valorem; pianoforte, pianoforte action, enameled upholstery leather, and glove leathers, 10 per centum ad valorem.

360. Bags, baskets, belts, satchels, card cases, pocketbooks, jewel boxes, portfolios, and other boxes and cases, made wholly of or in chief value of leather or parchment, not jewelry, and manufactures of leather or parchment, or of which leather or parchment is the component material of chief value, not specially provided for in this section, 30 per centum ad valorem; any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets, 35 per centum ad valorem.

361. Gloves, not specially provided for in this section, made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

362. Men's, women's, or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, $1 per dozen pairs; over fourteen inches in length, 25 cents additional per dozen pairs for each inch in excess of fourteen inches.

363. All other women's or children's gloves wholly or in

chief value of leather, not over fourteen inches in length, $2 per dozen pairs; over fourteen inches in length, 25 cents additional per dozen pairs for each inch in excess of fourteen inches; all men's leather gloves not specially provided for in this section, $2.50 per dozen pairs.

364. In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves when lined with cotton or other vegetable fiber, 25 cents per dozen pairs; when lined with a knitted glove or when lined with silk, leather, or wool, 50 cents per dozen pairs; when lined with fur, $2 per dozen pairs; on all pique and prixseam gloves, 25 cents per dozen pairs.

365. Glove tranks, with or without the usual accompanying pieces, shall pay 75 per centum of the duty provided for the gloves in the fabrication of which they are suitable.

366. Manufactures of catgut, or whip gut, or worm gut, including strings for musical instruments; any of the foregoing or of which these substances or any of them is the component material of chief value, not specially provided for in this section, 20 per centum ad valorem.

367. Manufactures of amber, asbestos, bladders, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for in this section, 10 per centum ad valorem; yarn and woven fabrics composed wholly or in chief value of asbestos, 20 per centum ad valorem.

368. Manufactures of bone, chip, grass, horn, india rubber or gutta-percha, palm leaf, quills, straw, weeds, or whalebone, or of which any of them is the component material of chief value not otherwise specially provided for in this section, shall be subject to the following rates: Manufactures of india rubber or gutta-percha, commonly known as druggists' sundries, 15 per centum ad valorem; manufactures of india rubber or gutta-percha, not specially provided for in this section, 10 per centum ad valorem; palm leaf, 15 per centum ad valorem; bone, chip, horn, quills, and whalebone, 20 per centum ad valorem; grass, straw, and weeds, 25 per centum ad valorem; combs composed wholly of horn or of horn and metal, 25 per

centum ad valorem. The terms "grass" and "straw" shall be understood to mean these substances in their natural state, and not the separated fibers thereof.

369. Ivory tusks in their natural state, or cut vertically across the grain only, with the bark left intact, 20 per centum ad valorem; manufactures of ivory or vegetable ivory, or of which either of these substances is the component material of chief value, not specially provided for in this section, 35 per centum ad valorem; manufactures of mother-of-pearl and shell, plaster of Paris, papier-mâché, and vulcanized india rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for in this section, 25 per centum ad valorem; shells engraved, cut, ornamented, or otherwise manufactured, 25 per centum ad valorem.

370. Masks, of whatever material composed, 25 per centum ad valorem.

371. Matting made of cocoa fiber or rattan, 5 cents per square yard; mats made of cocoa fiber or rattan, 3 cents per square foot.

372. Moss and sea grass, eelgrass, and seaweeds, if manufactured or dyed, 10 per centum ad valorem.

373. Musical instruments or parts thereof, pianoforte actions and parts thereof, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing, 35 per centum ad valorem.

374. Phonographs, gramophones, graphophones, and similar articles, or parts thereof, 25 per centum ad valorem.

375. Violin rosin, in boxes or cases or otherwise, 10 per centum ad valorem.

376. Works of art, including paintings in oil or water-colors, pastels, pen and ink drawings, or copies, replicas or reproductions of any of the same, statuary, sculptures, or copies, replicas or reproductions thereof, and etchings and engravings, not specially provided for in this section, 15 per centum ad valorem.

377. Peat moss, 50 cents per ton.

378. Pencils of paper or wood, or other material not metal, filled with lead or other material, pencils of lead, 36 cents per gross, but in no case shall any of the foregoing pay less than 25 per centum ad valorem; slate pencils, 25 per centum ad valorem.

379. Pencil leads not in wood or other material, 10 per centum ad valorem.

380. Photographic cameras, and parts thereof, not specially provided for in this section, photographic dry plates, not specially provided for in this section, 15 per centum ad valorem; photographic-film negatives, imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits, exposed but not developed, 2 cents per linear or running foot; if exposed and developed, 3 cents per linear or running foot; photographic-film positives, imported in any form, for use in any way in connection with moving-picture exhibits, including herein all moving, motion, motophotography or cinematography film pictures, prints, positives or duplicates of every kind and nature, and of whatever substance made, 1 cent per linear or running foot: **Provided, however,** That all photographic-films imported under this section shall be subject to such censorship as may be imposed by the Secretary of the Treasury.

381. Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, 25 per centum ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this section, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, except cork paper, 50 per centum ad valorem; meerschaum, crude or unmanufactured, 20 per centum ad valorem.

382. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used for making men's hats, 10 per centum ad valorem.

383. Umbrellas, parasols, and sunshades covered with material other than paper or lace, not embroidered or appliqued, 35 per centum ad valorem. Sticks for umbrellas, parasols, or sunshades, and walking canes, finished or unfinished, 30 per centum ad valorem.

384. Waste, not specially provided for in this section, 10 per centum ad valorem.

385. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for in this section, a duty of 10 per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this section, a duty of 15 per centum ad valorem.

386. That each and every imported article, not enumerated in this section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

Free List.

That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs shall, when imported into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), be exempt from duty:

387. Acids: Acetic or pyroligneous, arsenic or arsenious, carbolic, chromic, fluoric, hydrofluoric, hydrochloric or muriatic, nitric, phosphoric, phthalic, prussic, silicic, sulphuric or oil of vitriol, and valerianic.

388. Aconite.

389. Acorns, raw, dried or undried, but unground.

390. Agates, unmanufactured.

391. Agricultural implements: Plows, tooth and disk harrows, headers, harvesters, reapers, agricultural drills and planters, mowers, horserakes, cultivators, thrashing machines, cotton gins, machinery for use in the manufacture of sugar, wagons and carts, and all other agricultural implements of any kind and description, whether specifically mentioned herein or not, whether in whole or in parts, including repair parts.

392. Albumen, not specially provided for in this section.

393. Alcohol, methyl or wood.

394. Alizarin, natural or synthetic, and dyes obtained from alizarin, anthracene, and carbazol.

395. Ammonia, sulphate of, perchlorate of, and nitrate of.

396. Antimony ore and stibnite containing antimony, but only as to the antimony content.

397. Any animal imported by a citizen of the United States, specially for breeding purposes, shall be admitted free, whether intended to be used by the importer himself or for sale for such purposes: **Provided,** That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in a book of record recognized by the Secretary of Agriculture for that breed: **And provided further,** That the certificate of such record and pedigree of such animal shall be produced and sub-

mitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer that the animal imported is the identical animal described in said certificate of record and pedigree. The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of such animal: **And provided further,** That the collectors of customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Horses, mules, and asses straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, shall be dutiable unless brought back to the United States within six months, in which case they shall be free of duty, under regulations to be prescribed by the Secretary of the Treasury: **And provided further,** That the provisions of this Act shall apply to all such animals as have been imported and are in quarantine or otherwise in the custody of customs or other officers of the United States at the date of the taking effect of this Act.

398. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of breeding, exhibition or competition for prizes offered by any agricultural, polo or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may

prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

399. Annatto, roucou, rocoa, or orleans, and all extracts of.

400. Antitoxins, vaccine virus, and all other serums derived from animals and used for therapeutic purposes.

401. Apatite.

402. Arrowroot in its natural state and not manufactured.

403. Arsenic and sulphide of arsenic, or orpiment.

404. Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; steel boxes, casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; articles exported from the

United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury: **Provided,** That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: **And provided further,** That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon: **And provided further,** That the provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 397.

405. Asafetida.

406. Asbestos, unmanufactured.

407. Ashes, wood and lye of, and beet-root ashes.

408. Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, seg, Russian seg, New Zealand tow, Norwegian tow, aloe, mill waste, cotton tares, or other material not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard; plain woven fabrics of single jute yarns by whatever name known, not bleached, dyed, colored, stained, printed, or rendered noninflammable by any process; and waste of any of the above articles suitable for the manufacture of paper.

409. Balm of Gilead.

410. Barks, cinchona or other, from which quinine may be extracted.

411. Bauxite or beauxite, crude, not refined or otherwise advanced in condition from its natural state.

412. Beeswax.

413. Bells, broken, and bell metal, broken and fit only to be remanufactured.

414. Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.

415. All binding twine manufactured from New Zealand hemp, manila, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding seven hundred and fifty feet to the pound.

416. Birds and land and water fowls, not specially provided for in this section.

417. Biscuits, bread, and wafers, not specially provided for in this section.

418. Bismuth.

419. Bladders, and all integuments, tendons and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this section.

420. Blood, dried, not specially provided for in this section.

421. Blue vitriol, or sulphate of copper; acetate and subacetate of copper, or verdigris.

422. Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use. Press cloths composed of camel's hair, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed seventy-two inches and woven in widths not under ten inches nor to exceed fifteen inches and weighing not less than one-half pound per square foot.

423. Bones, crude, burned, calcined, ground, steamed, but not otherwise manufactured, and bone dust or animal carbon, bone meal, and bone ash.

424. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

425. Books, maps, music, engravings, photographs, etchings, lithographic prints, bound or unbound, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, not advertising matter, and public documents issued by foreign governments.

426. Books and pamphlets printed wholly or chiefly in languages other than English; also books and music; in raised print; used exclusively by the blind; and all textbooks used in schools and other educational institutions; Braille tablets; cubarithmes; special apparatus and objects serving to teach the blind; including printing apparatus; machines, presses, and types for the use and benefit of the blind exclusively.

427. Books, maps, music; engravings, photographs, etchings, lithographic prints, and charts, specially imported; not more than two copies in any one invoice; in good faith, for the use and by order of any society or institution incorporated or established solely for religious; philosophical, educational, scientific; or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States; or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

428. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

429. Borax, crude and unmanufactured, and borate of lime, soda, and other borate material, crude and unmanufactured, not otherwise provided for in this section.

430. Brass, old brass, clippings from brass or Dutch metal, all the foregoing; fit only for remanufacture.

431. Brazilian pebble, unwrought or unmanufactured.

432. Bristles, crude, not sorted, bunched, or prepared.

433. Bromin.

434. Broom corn.

435. Buckwheat and buckwheat flour.

436. Bullion, gold or silver.

437. Burgundy pitch.

438. Burrstones, manufactured or bound up into millstones.

439. Cadmium.

440. Calcium, acetate of, brown and gray, and chloride of, crude; calcium carbide and calcium nitrate.

441. Cash registers, linotype and all typesetting machines, sewing machines, typewriters, shoe machinery, cream separators valued at not exceeding $75, sand-blast machines, sludge machines, and tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, all the foregoing whether imported in whole or in parts, including repair parts.

442. Castor or castoreum.

443. Catgut, whip gut, or worm gut, unmanufactured.

444. Cement, Roman, Portland, and other hydraulic.

445. Cerium, cerite, or cerium ore.

446. Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.

447. Charcoal, blood char, bone char, or bone black, not suitable for use as a pigment.

448. Chromate of iron or chromic ore.

449. Chromium, hydroxide of, crude.

450. Common blue clay and Gross-Almerode glass-pot clay, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks.

451. Coal, anthracite, bituminous, culm, slack, and shale; coke; compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquets or other form.

452. Coal tar, crude, pitch of coal tar, wood or other tar, dead or creosote oil, and products of coal tar known

as anthracene and anthracene oil, naphthalin, phenol, and cresol.

453. Cobalt and cobalt ore.

454. Cocculus indicus.

455. Cochineal.

456. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

457. Coffee.

458. Coins of gold, silver, copper, or other metal.

459. Coir, and coir yarn.

460. Composition metal of which copper is the component material of chief value, not specially provided for in this section.

461. Copper ore; regulus of, and black or coarse copper, and copper cement; old copper, fit only for remanufacture, copper scale, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for in this section.

462. Copperas, or sulphate of iron.

463. Coral, marine, uncut, and unmanufactured.

464. Cork wood, or cork bark, unmanufactured, and cork waste, shavings, and cork refuse of all kinds.

465. Corn or maize.

466. Corn meal.

467. Cotton, and cotton waste or flocks.

468. Cryolite, or kryolith.

469. Cudbear.

470. Curling stones, or quoits, and curling-stone handles.

471. Curry, and curry powder.

472. Cuttlefish bone.

473. Dandelion roots, raw, dried or undried, but unground.

474. Glaziers' and engravers' diamonds, unset, miners' diamonds.

475. Divi-divi.

476. Dragon's blood.

477. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, gum resin, herbs, leaves,

lichens, mosses, logs, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds; any of the foregoing which are natural and uncompounded drugs and not edible and not specially provided for in this section, and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture: Provided, That no article containing alcohol shall be admitted free of duty under this paragraph.

478. Eggs of poultry, birds, fish, and insects (except fish roe preserved for food purposes): Provided, however, That the importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited: Provided further, That the importation of eggs of game birds for purposes of propagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury.

479. Emery ore and corundum, and crude artificial abrasives, not specially provide for.

480. Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.

481. Felt, adhesive, for sheathing vessels.

482. Fibrin, in all forms.

483. Fresh-water fish, and all other fish not otherwise specially provided for in this section.

484. Fish skins.

485. Flax straw, flax, not hackled or dressed; flax hackled, known as "dressed line," tow of flax and flax noils; hemp, and tow of hemp; hemp hackled, known as "line of hemp."

486. Flint, flints, and flint stones, unground.

487. Fossils.

488. Fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for in this section.

489. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.

490. Fulminates, fulminating powder, and other like articles not specially provided for in this section.

491. Furs and fur skins, undressed.

492. Gambier.

493. Glass enamel, white, for watch and clock dials.

494. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use: **Provided, however,** That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

495. Gloves, made wholly or in chief value of leather made from horsehides, pigskins, and cattle hides of cattle of the bovine species, excepting calfskins, whether wholly or partly manufactured.

496. Goldbeaters' molds and goldbeaters' skins.

497. Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this section.

498. Grease, fats, vegetable tallow, and oils (excepting fish oils), not chemically compounded, such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not specially provided for in this section.

499. Guano, manures, and all substances used only for manure, including basic slag, ground or unground, and calcium cyanamid or lime nitrogen.

500. Gum: Amber in chips valued at not more than 50 cents per pound, copal, damar, and kauri.

501. Gunpowder, and all explosive substances, not specially provided for in this section, used for mining, blasting, and artillery purposes.

502. Gutta-percha, crude.

503. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this section.

504. Hide cuttings, raw, with or without hair, and all other glue stock.

505. Hide rope.

506. Hides of cattle, raw or uncured, or dry, salted, or pickled.

507. Hones and whetstones.

508. Hoofs, unmanufactured.

509. Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity.

510. Hop roots for cultivation.

511. Horns and parts of, including horn strips and tips, unmanufactured.

512. Ice.

513. India rubber, crude, and milk of, and scrap or refuse india rubber, fit only for remanufacture.

514. Indigo, natural or synthetic, dry or suspended in water, and dyes obtained from indigo.

515. Iodine, crude, or resublimed.

516. Ipecac.

517. Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum.

518. Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites; iron in pigs, iron kentledge, spiegeleisen, wrought iron and scrap and scrap steel; but nothing shall be deemed scrap iron or scrap steel except second-hand or waste or refuse iron or steel fit only to be remanufactured; ferromanganese; iron in slabs, blooms, loops or other forms less finished than iron bars, and more advanced than pig iron, except castings, not specially provided for in this section.

519. Jalap.

520. Jet, unmanufactured.

521. Joss stick or joss light.

522. Junk, old.

523. Kelp.

524. Kieserite.

525. Kyanite, or cyanite, and kainite.

526. Lac dye, crude, seed, button, stick, and shell.

527. Lactarene or casein.

528. Lard, lard compounds, and lard substitutes.

529. Lava, unmanufactured.

530. All leather not specially provided for in this section and leather board or compressed leather; leather cut into shoe uppers or vamps or other forms suitable for conversion into boots or shoes; boots and shoes made wholly or in chief value of leather; leather shoe laces, finished or unfinished; harness, saddles, and saddlery, in sets or in parts, finished or unfinished.

531. Leeches.

532. Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than 2 per centum of alcohol.

533. Lifeboats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life.

534. Limestone-rock asphalt; asphaltum, and bitumen.

535. Lithographic stones, not engraved.

536. Litmus, prepared or not prepared.

537. Loadstones.

538. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

539. Magnesite, crude or calcined, not purified.

540. Manganese, oxide and ore of.

541. Manna.

542. Manuscripts.

543. Marrow, crude.

544. Marshmallow or althea root, leaves or flowers, natural or unmanufactured.

545. Meats: Fresh beef, veal, mutton, lamb, and pork; bacon and hams; meats of all kinds, prepared or preserved, not specially provided for in this section: **Provided, however,** That none of the foregoing meats shall be admitted into the United States unless the same is healthful, wholesome and fit for human food and contains

no dye, chemical, preservative, or ingredient which renders the same unhealthful, unwholesome or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and that, after entry into the United States in compliance with said rules and regulations, said imported meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June thirtieth, nineteen hundred and six (Thirty-fourth Statutes at Large, page six hundred and seventy-four), commonly call the Meat Inspection Amendment, and the Act of June thirtieth, nineteen hundred and six, (Thirty-fourth Statutes at Large, page seven hundred and sixty-eight), commonly called the Food and Drugs Act, and that the Secretary of Agriculture be and hereby is authorized to make rules and regulations to carry out the purposes of this paragraph, and that in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction for food purposes of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations.

546. Medals of gold, silver, or copper, and other articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.

547. Milk and cream, including milk or cream preserved or condensed, or sterilized by heating or other processes, and sugar of milk.

548. Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring.

549. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this section.

550. Miners' rescue appliances, designed for emergency use in mines where artificial breathing is necessary in the

presence of poisonous gases, to aid in the saving of human life, and miners' safety lamps, and parts, accessories, and appliances for cleaning, repairing, and operating all the foregoing.

551. Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.

552. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this section.

553. Myrobolans fruit.

554. Cut nails and cut spikes of iron or steel, horseshoe nails, horseshoe nail rods, hobnails, and all other wrought-iron or steel nails not specially provided for in this section; wire staples, wire nails made of wrought iron or steel, spikes, and horse, mule, or ox shoes, of iron or steel, and cut tacks, brads, or sprigs.

555. Needles, hand sewing and darning, and needles for shoe machines.

556. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

557. Nuts: Marrons, crude; coconuts in the shell and broken coconut meat or copra, not shredded, desiccated, or prepared in any manner; palm nuts and palm-nut kernels.

558. Nux vomica.

559. Oakum.

560. Oil cake.

561. Oils: Birch tar, cajeput, coconut, cod, cod liver, cottonseed, croton, ichthyol, juglandium, palm, palm-kernel, perilla, soya-bean, and olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary

of the Treasury and under regulations to be prescribed by him; Chinese nut oil, nut oil or oil of nuts not specially provided for in this section; petroleum, crude or refined, and all products obtained from petroleum, including kerosene, benzine, naphtha, gasoline, paraffin, and paraffin oil; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products of such fisheries.

562. Oleo stearin.

563. Orange and lemon peel, not preserved, candied, or dried.

564. Orchil, or orchil liquid.

565. Ores of gold, silver, or nickel, and nickel matte; ores of the platinum metals; sweepings of gold and silver.

566. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, including jute, hemp and flax waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for in this section, including old gunny cloth and old gunny bags, used chiefly for paper making.

567. Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued at not above 2½ cents per pound, decalcomania paper not printed.

568. Parchment and vellum.

569. Paris green and London purple.

570. Pearl, mother of, and shells, not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state.

571. Personal effects, not merchandise, of citizens of the United States dying in foreign countries.

572. Pewter and britannia metal, old, and fit only to be remanufactured.

573. Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for

the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, and articles solely for experimental purposes, when imported by any society or institution of the character herein described, subject to such regulations as the Secretary of the Treasury shall prescribe.

574. Phosphates, crude.

575. Phosphorus.

576. Photographic and moving-picture films, sensitized but not exposed or developed.

577. Plants, trees, shrubs, roots, seed cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.

578. Platinum, unmanufactured or in ingots, bars, plates, sheets, wire, sponge, or scrap, and vases, retorts, and other apparatus, vessels, and parts thereof, composed of platinum, for chemical uses.

579. Plumbago.

580. Potash: Crude, or "black salts"; carbonate of; cyanide of; sulphate of; hydrate of, when not containing more than 15 per centum of caustic soda; nitrate of, or saltpeter, crude; and muriate of.

581. Potatoes, and potatoes dried, desiccated, or otherwise prepared, not specially provided for in this section: **Provided,** That any of the foregoing specified articles shall be subject to a duty of 10 per centum ad valorem when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on such articles imported from the United States.

582. Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles

imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor.

583. Pulu.

584. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

585. Radium and salts of, radioactive substitutes, selenium and salts of.

586. Rags, not otherwise specially provided for in this section.

587. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails.

588. Rennets, raw or prepared.

589. Rye and rye flour.

590. Sago, crude, and sago flour.

591. Salicin.

592. Salep, or salop.

593. Salt.

594. Santonin, and its combinations with acids not subject to duty under this section.

595. Seeds: Cardamom, cauliflower, celery, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangelwurzel, mustard, rape, Saint John's bread or bean, sorghum, sugar beet, and sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for

in this section; all flower and grass seeds; coniferous evergreen seedlings; all the foregoing not specially provided for in this section.

596. Sheep dip.

597. Shotgun barrels, in single tubes, forged, rough bored.

598. Shrimps, lobsters, and other shellfish.

599. Silk cocoons and silk waste.

600. Silk, raw, in skeins reeled from the cocoon, or reeeled, but not wound, doubled, twisted, or advanced in manufacture in any way.

601. Silkworm eggs.

602. Skeletons and other preparations of anatomy.

603. Skins of hares, rabbits, dogs, goats, and sheep, undressed.

604. Skins of all kinds, raw, and hides not specially provided for in this section.

605. Soda, arseniate of, cyanide of, sulphate of, crude, or salt cake and niter cake, soda ash, silicate of, nitrate of, or cubic nitrate.

606. Soya beans.

607. Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.

608. Spunk.

609. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.

610. Stamps: Foreign postage or revenue stamps, canceled or uncanceled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.

611. Statuary and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the

United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

612. Steel engraved forms for bonds, debentures, stock certificates, negotiable receipts, notes and other securities; and engraved steel plates, dies and rolls, suitable for use in engraving or printing bonds, stock certificates or other securities.

613. Steel ingots, cogged ingots, blooms and slabs, die blocks or blanks, and billets, if made by the Bessemer, Siemens-Martin, open-hearth or similar processes, not containing alloy, such as nickel, cobalt, vanadium, chromium, tungsten, or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys.

614. Stone and sand: Burrstone in blocks, rough or unmanufactured; rotten stone, tripoli, and sand, crude or manufactured; cliff stone, freestone, granite, sandstone, and limestone, unmanufactured, and not suitable for use as monumental or building stone; all of the foregoing not specially provided for in this section.

615. Strontia, oxide of, protoxide of strontian, and strontianite or mineral carbonate of strontia.

616. Strychnia or strychnine, and its combinations with acids not subject to duty under this section.

617. Sulphur in any form, brimstone, and sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 per centum of sulphur.

618. Sumac, ground or unground.

619. Swine, cattle, sheep, and all other domestic live animals suitable for human food not otherwise provided for in this section.

620. Tagua nuts.

621. Talcum, steatite, and French chalk, crude and unground.

622. Tallow.

623. Tamarinds.

624. Tanning material: Extracts of quebracho, and of hemlock bark; extracts of oak and chestnut and other barks and woods other than dyewoods such as are commonly used for tanning not specially provided for in this section; nuts and nutgalls and woods used expressly for dyeing or tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process; and articles in a crude state used in dyeing or tanning; all the foregoing not containing alcohol and not specially provided for in this section.

625. Tapioca, tapioca flour, cassava or cassady.

626. Tar and pitch of wood.

627. Tea not specially provided for in this section, and tea plants: **Provided,** That the cans, boxes, or other containers of tea packed in packages of less than five pounds each shall be dutiable at the rate chargeable thereon if imported empty: **Provided further,** That nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March second, eighteen hundred and ninety-seven, and any Act amendatory thereof.

628. Teeth, natural, or unmanufactured.

629. Terra alba, not made from gypsum or plaster rock.

630. Terra japonica.

631. Tin ore, cassiterite or black oxide of tin, tin in bars, blocks, pigs, or grain or granulated, and scrap tin: **Provided,** That there shall be imposed and paid upon cassiterite, or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of 4 cents per pound when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing one thousand five hundred tons of cassiterite and bar, block, and pig tin per year. The President

shall make known this fact by proclamation, and thereafter said duties shall go into effect.

632. Tobacco stems.

633. Tungsten-bearing ores of all kinds.

634. Turmeric.

635. Turpentine, Venice, and spirits of.

636. Turtles.

637. Type, stereotype metal, electrotype metal, linotype composition, all of the foregoing, old and fit only to be remanufactured.

638. Uranium, oxide and salts of.

639. Valonia.

640. Wafers, unleavened or not edible.

641. Wax, vegetable or mineral.

642. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale: **Provided,** That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: **Provided further,** That up to but not exceeding $100 in value of articles acquired abroad by such residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.

643. Whalebone, unmanufactured.

644. Wheat, wheat flour, semolina, and other wheat products, not specially provided for in this section: **Provided,** That wheat shall be subject to a duty of 10 cents per

bushel, that wheat flour shall be subject to a duty of 45 cents per barrel of 196 pounds, and semolina and other products of wheat, not specially provided for in this section, 10 per centum ad valorem, when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on wheat or wheat flour or semolina imported from the United States.

645. All barbed wire, galvanized wire not larger than twenty one-hundredths of one inch in diameter and not smaller than eight one-hundredths of one inch in diameter of the kind commonly used for fencing purposes, galvanized wire fencing composed of wires not larger than twenty one-hundredths of one inch in diameter nor smaller than eight one-hundredths of one inch in diameter, and wire commonly used for baling hay or other commodities.

646. Witherite.

647. Wood: Logs, timber, round, unmanufactured, hewn or sawed, sided or squared; pulp woods, kindling wood, firewood, hop poles, hoop poles, fence posts, handle bolts, shingle bolts, gun blocks for gunstocks rough hewn or sawed, or planed on one side; hubs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oar blocks, heading blocks, and all like blocks or sticks, rough hewn, sawed, or bored; sawed boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved; clapboards, laths, pickets, palings, staves, shingles, ship timber, ship planking, broom handles, sawdust, and wood flour; all the foregoing not specially provided for in this section.

648. Woods: Cedar, including Spanish cedar, lignumvitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only, and red cedar (Juniperus virginiana) timber, hewn, sided, squared, or round; sticks of partridge, hair wood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, india malacca joints, and other woods not specially provided for in this section, in the rough, or not further advanced than cut into lengths

suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

649. Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached, and rag pulp.

650. Wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals, and paper twine for binding any of the foregoing. This paragraph shall be effective on and after the first day of December, nineteen hundred and thirteen, until which time the rates of duty now provided by schedule K of the existing law shall remain in full force and effect.

651. Wool wastes: All noils, top waste, card waste, slubbing waste, roving waste, ring waste, yarn waste, bur waste, thread waste, garnetted waste, shoddies, mungo, flocks, wool extract, carbonized wool, carbonized noils, and all other wastes not specially provided for in this section. This paragraph shall be effective on and after the first day of December, nineteen hundred and thirteen, until which time the rates of duty now provided by schedule K of the existing law shall remain in full force and effect.

652. Original paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches in pen and ink or pencil and water colors, artists' proof etchings unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same; but the terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings," "engravings," and

"woodcuts" as used in this paragraph shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.

653. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: **Provided,** That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made.

654. Works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed; but bond shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any

time, to examination and inspection by the proper officers of the customs: Provided, That the privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

655. Works of art, productions of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution or to any State or municipal corporation or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows imported to be used in houses of worship, and excluding any article, in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

656. Works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

657. Zaffer.

Section II.

A. Subdivision 1. That there shall be levied, assessed, collected and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year to every citizen of the United States, whether residing at home or abroad, and to every person residing in the United States, though not a citizen thereof, a tax of 1 per centum per annum upon such income, except as hereinafter provided; and a like tax shall be assessed, levied, collected, and paid annually upon the entire net income from all property owned and of every business, trade, or profession carried on in the United States by persons residing elsewhere.

Subdivision 2. In addition to the income tax provided under this section (herein referred to as the normal income tax) there shall be levied, assessed, and collected upon the net income of every individual an additional income tax (herein referred to as the additional tax) of 1 per centum per annum upon the amount by which the total net income exceeds $20,000 and does not exceed $50,000, and 2 per centum per annum upon the amount by which the total net income exceeds $50,000 and does not exceed $75,000, 3 per centum per annum upon the amount by which the total net income exceeds $75,000 and does not exceed $100,000, 4 per centum per annum upon the amount by which the total net income exceeds $100,000 and does not exceed $250,000, 5 per centum per annum upon the amount by which the total net income exceeds $250,000 and does not exceed $500,000, and 6 per centum per annum upon the amount by which the total net income exceeds $500,000. All the provisions of this section relating to individuals who are to be chargeable with the normal income tax, so far as they are applicable and are not inconsistent with this subdivision of paragraph A, shall apply to the levy, assessment, and collection of the additional tax imposed under this section. Every person subject to this additional tax shall, for the purpose of its assessment and collection,

make a personal return of his total net income from all sources, corporate or otherwise, for the preceding calendar year, under rules and regulations to be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. For the purpose of this additional tax the taxable income of any individual shall embrace the share to which he would be entitled of the gains and profits, if divided or distributed, whether divided or distributed or not, of all corporations, joint-stock companies, or associations however created or organized, formed or fraudulently availed of for the purpose of preventing the imposition of such tax through the medium of permitting such gains and profits to accumulate instead of being divided or distributed; and the fact that any such corporation, joint-stock company, or association, is a mere holding company, or that the gains and profits are permitted to accumulate beyond the reasonable needs of the business shall be prima facie evidence of a fraudulent purpose to escape such tax; but the fact that the gains and profits are in any case permitted to accumulate and become surplus shall not be construed as evidence of a purpose to escape the said tax in such case unless the Secretary of the Treasury shall certify that in his opinion such accumulation is unreasonable for the purposes of the business. When requested by the Commissioner of Internal Revenue, or any district collector of internal revenue, such corporation, joint-stock company, or association shall forward to him a correct statement of such profits and the names of the individuals who would be entitled to the same if distributed.

B. That, subject only to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person shall include gains, profits, and income derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, businesses, trade, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property, also from interest, rent, dividends, securi-

ties, or the transaction of any lawful business carried on for gain or profit, or gains or profits and income derived from any source whatever, including the income from but not the value of property acquired by gift, bequest, devise, or descent: **Provided,** That the proceeds of life insurance policies paid upon the death of the person insured or payments made by or credited to the insured, on life insurance, endowment, or annuity contracts, upon the return thereof to the insured at the maturity of the term mentioned in the contract, or upon surrender of contract, shall not be included as income.

That in computing net income for the purpose of the normal tax there shall be allowed as deductions: First, the necessary expenses actually paid in carrying on any business, not including personal, living, or family expenses; second, all interest paid within the year by a taxable person on indebtedness; third, all national, State, county, school, and municipal taxes paid within the year, not including those assessed against local benefits; fourth, losses actually sustained during the year, incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise; fifth, debts due to the taxpayer actually ascertained to be worthless and charged off within the year; sixth, a reasonable allowance for the exhaustion, wear and tear of property arising out of its use or employment in the business, not to exceed, in the case of mines, 5 per centum of the gross value at the mine of the output for the year for which the computation is made, but no deduction shall be made for any amount of expense of restoring property or making good the exhaustion thereof for which an allowance is or has been made: **Provided,** That no deduction shall be allowed for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate; seventh, the amount received as dividends upon the stock or from the net earnings of any corporation, joint stock company, association, or insurance company which is taxable upon its net income as hereinafter provided; eighth, the amount of income, the

tax upon which has been paid or withheld for payment at the source of the income, under the provisions of this section, provided that whenever the tax upon the income of a person is required to be withheld and paid at the source as hereinafter required, if such annual income does not exceed the sum of $3,000 or is not fixed or certain, or is indefinite, or irregular as to amount or time of accrual, the same shall not be deducted in the personal return of such person.

The net income from property owned and business carried on in the United States by persons residing elsewhere shall be computed upon the basis prescribed in this paragraph and that part of paragraph G of this section relating to the computation of the net income of corporations, joint-stock and insurance companies, organized, created, or existing under the laws of foreign countries, in so far as applicable.

That in computing net income under this section there shall be excluded the interest upon the obligations of a State or any political subdivision thereof, and upon the obligations of the United States or its possessions; also the compensation of the present President of the United States during the term for which he has been elected, and of the judges of the supreme and inferior courts of the United States now in office, and the compensation of all officers and employees of a State or any political subdivision thereof except when such compensation is paid by the United States Government.

C. That there shall be deducted from the amount of the net income of each of said persons, ascertained as provided herein, the sum of $3,000, plus $1,000 additional if the person making the return be a married man with a wife living with him, or plus the sum of $1,000 additional if the person making the return be a married woman with a husband living with her; but in no event shall this additional exemption of $1,000 be deducted by both a husband and a wife: Provided, That only one deduction of $4,000 shall be made from the aggregate income of both husband and wife when living together.

D. The said tax shall be computed upon the remainder of said net income of each person subject thereto, accruing during each preceding calendar year ending December thirty-first: **Provided, however,** That for the year ending December thirty-first, nineteen hundred and thirteen, said tax shall be computed on the net income accruing from March first to December thirty-first, nineteen hundred and thirteen, both dates inclusive, after deducting five-sixths only of the specific exemptions and deductions herein provided for. On or before the first day of March, nineteen hundred and fourteen, and the first day of March in each year thereafter, a true and accurate return, under oath or affirmation, shall be made by each person of lawful age, except as hereinafter provided, subject to the tax imposed by this section, and having a net income of $3,000 or over for the taxable year, to the collector of internal revenue for the district in which such person resides or has his principal place of business, or, in the case of a person residing in a foreign country, in the place where his principal business is carried on within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, setting forth specifically the gross amount of income from all separate sources and from the total thereof, deducting the aggregate items or expenses and allowance herein authorized; guardians, trustees, executors, administrators, agents, receivers, conservators, and all persons, corporations, or associations acting in any fiduciary capacity, shall make and render a return of the net income of the person for whom they act, subject to this tax, coming into their custody or control and management, and be subject to all the provisions of this section which apply to individuals: **Provided,** That a return made by one of two or more joint guardians, trustees, executors, administrators, agents, receivers and conservators, or other persons acting in a fiduciary capacity, filed in the district where such person resides, or in the district where the will or other instrument under which he acts is recorded, under such regulations as the Secretary of the

Treasury may prescribe, shall be a sufficient compliance with the requirements of this paragraph; and also all persons, firms, companies, copartnerships, corporations, joint-stock companies or associations, and insurance companies, except as hereinafter provided, in whatever capacity acting, having the control, receipt, disposal, or payment of fixed or determinable annual or periodical gains, profits, and income of another person subject to tax, shall in behalf of such person deduct and withhold from the payment an amount equivalent to the normal income tax upon the same and make and render a return, as aforesaid, but separate and distinct, of the portion of the income of each person from which the normal tax has been thus withheld, and containing also the name and address of such person or stating that the name and address or the address, as the case may be, are unknown: **Provided,** That the provision requiring the normal tax of individuals to be withheld at the source of the income shall not be construed to require any of such tax to be withheld prior to the first day of November, nineteen hundred and thirteen: **Provided further,** That in either case above mentioned no return of income not exceeding $3,000 shall be required: **Provided further,** That any persons carrying on business in partnership shall be liable for income tax only in their individual capacity, and the share of the profits of a partnership to which any taxable partner would be entitled if the same were divided, whether divided or otherwise, shall be returned for taxation and the tax paid, under the provisions of this section, and any such firm, when requested by the Commissioner of Internal Revenue, or any district collector, shall forward to him a correct statement of such profits and the names of the individuals who would be entitled to the same, if distributed: **Provided further,** That persons liable for the normal income tax only, on their own account or in behalf of another, shall not be required to make return of the income derived from dividends on the capital stock or from the net earnings of corporations, joint-stock companies or associations, and insurance companies taxable upon their net income as

hereinafter provided. Any person for whom return has been made and the tax paid, or to be paid as aforesaid, shall not be required to make a return unless such person has other net income, but only one deduction of $3,000 shall be made in the case of any such person. The collector or deputy collector shall require every list to be verified by the oath or affirmation of the party rendering it. If the collector or deputy collector have reason to believe that the amount of any income returned is understated, he shall give due notice to the person making the return to show cause why the amount of the return should not be increased, and upon proof of the amount understated may increase the same accordingly. If dissatisfied with the decision of the collector, such person may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish sworn testimony of witnesses to prove any relevant facts.

E. That all assessments shall be made by the Commissioner of Internal Revenue and all persons shall be notified of the amount for which they are respectively liable on or before the first day of June of each successive year, and said assessments shall be paid on or before the thirtieth day of June, except in cases of refusal or neglect to make such return and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon information obtained as provided for in this section or by existing law, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such person or persons immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the thirtieth day of June in any year, and for ten days after notice and demand thereof by the collector, there shall be added the sum of 5 per centum on the amount of tax unpaid, and interest at the rate of 1 per centum per month upon said tax from the time the same became due, except from the estates of insane, deceased, or insolvent persons.

All persons, firms, copartnerships, companies, corporations, joint-stock companies or associations, and insurance companies, in whatever capacity acting, including lessees or mortgagors of real or personal property, trustees acting in any trust capacity, executors, administrators, agents, receivers, conservators, employers, and all officers and employees of the United States having the control, receipt, custody, disposal, or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable annual gains, profits, and income of another person, exceeding $3,000 for any taxable year, other than dividends on capital stock, or from the net earnings of corporations and joint-stock companies or associations subject to like tax, who are required to make and render a return in behalf of another, as provided herein, to the collector of his, her, or its district, are hereby authorized and required to deduct and withhold from such annual gains, profits, and income such sum as will be sufficient to pay the normal tax imposed thereon by this section, and shall pay to the officer of the United States Government authorized to receive the same; and they are each hereby made personally liable for such tax. In all cases where the income tax of a person is withheld and deducted and paid or to be paid at the source, as aforesaid, such person shall not receive the benefit of the deduction and exemption allowed in paragraph C of this section except by an application for refund of the tax unless he shall, not less than thirty days prior to the day on which the return of his income is due, file with the person who is required to withhold and pay tax for him, a signed notice in writing claiming the benefit of such exemption and thereupon no tax shall be withheld upon the amount of such exemption: **Provided**, That if any person for the purpose of obtaining any allowance or reduction by virtue of a claim for such exemption, either for himself or for any other person, knowingly makes any false statement or false or fraudulent representation, he shall be liable to a penalty of $300; nor shall any person under the foregoing conditions be allowed the benefit of any deduc-

tion provided for in subsection B of this section unless he shall, not less than thirty days prior to the day on which the return of his income is due, either file with the person who is required to withhold and pay tax for him a true and correct return of his annual gains, profits, and income from all other sources, and also the deductions asked for, and the showing thus made shall then become a part of the return to be made in his behalf by the person required to withhold and pay the tax, or likewise make application for deductions to the collector of the district in which return is made or to be made for him: **Provided further,** That if such person is a minor or an insane person, or is absent from the United States, or is unable owing to serious illness to make the return and application above provided for, the return and application may be made for him or her by the person required to withhold and pay the tax, he making oath under the penalties of this Act that he has sufficient knowledge of the affairs and property of his beneficiary to enable him to make a full and complete return for him or her, and that the return and application made by him are full and complete: **Provided further,** That the amount of the normal tax hereinbefore imposed shall be deducted and withheld from fixed and determinable annual gains, profits, and income derived from interest upon bonds and mortgages, or deeds of trust or other similar obligations of corporations, joint-stock companies or associations, and insurance companies, whether payable annually or at shorter or longer periods, although such interest does not amount to $3,000, subject to the provisions of this section requiring the tax to be withheld at the source and deducted from annual income and paid to the Government; and likewise the amount of such tax shall be deducted and withheld from coupons, checks, or bills of exchange for or in payment of interest upon bonds of foreign countries and upon foreign mortgages or like obligations (not payable in the United States), and also from coupons, checks, or bills of exchange for or in payment of any dividends upon the stock or interest upon the obligations of foreign corporations,

associations, and insurance companies engaged in business in foreign countries; and the tax in each case shall be withheld and deducted for and in behalf of any person subject to the tax hereinbefore imposed, although such interest, dividends, or other compensation does not exceed $3,000, by any banker or person who shall sell or otherwise realize coupons, checks, or bills of exchange drawn or made in payment of any such interest or dividends (not payable in the United States), and any person who shall obtain payment (not in the United States), in behalf of another of such dividends and interest by means of coupons, checks, or bills of exchange, and also any dealer in such coupons who shall purchase the same for any such dividends or interest (not payable in the United States), otherwise than from a banker or another dealer in such coupons; but in each case the benefit of the exemption and the deduction allowable under this section may be had by complying with the foregoing provisions of this paragraph.

All persons, firms, or corporations undertaking as a matter of business or for profit the collection of foreign payments of such interest or dividends by means of coupons, checks, or bills of exchange shall obtain a license from the Commissioner of Internal Revenue, and shall be subject to such regulations enabling the Government to ascertain and verify the due withholding and payment of the income tax required to be withheld and paid as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe; and any person who shall knowingly undertake to collect such payments as aforesaid without having obtained a license therefor, or without complying with such regulations, shall be deemed guilty of a misdemeanor and for each offense be fined in a sum not exceeding $5,000, or imprisoned for a term not exceeding one year, or both, in the discretion of the court.

Nothing in this section shall be construed to release a taxable person from liability for income tax, nor shall any contract entered into after this Act takes effect be valid

in regard to any Federal income tax imposed upon a person liable to such payment.

The tax herein imposed upon annual gains, profits, and income not falling under the foregoing and not returned and paid by virtue of the foregoing shall be assessed by personal return under rules and regulations to be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

The provisions of this section relating to the deduction and payment of the tax at the source of income shall only apply to the normal tax hereinbefore imposed upon individuals.

F. That if any person, corporation, joint-stock company, association, or insurance company liable to make the return or pay the tax aforesaid shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, such person shall be liable to a penalty of not less than $20 nor more than $1,000. Any person or any officer of any corporation required by law to make, render, sign, or verify any return who makes any false or fraudulent return or statement with intent to defeat or evade the assessment required by this section to be made shall be guilty of a misdemeanor, and shall be fined not exceeding $2,000 or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution.

G. (a) That the normal tax hereinbefore imposed upon individuals likewise shall be levied, assessed, and paid annually upon the entire net income arising or accruing from all sources during the preceding calendar year to every corporation, joint-stock company or association, and every insurance company, organized in the United States, no matter how created or organized, not including partnerships; but if organized, authorized, or existing under the laws of any foreign country, then upon the amount of net income accruing from business transacted and capital invested within the United States during such year: **Provided, however,** That nothing in this section shall apply to labor, agricultural, or horticultural organizations, or

[illegible] under this [illegible] utility or [illegible] function [illegible] of Colum- [illegible] Territory, or [illegible] according to the [illegible] Rico, or of [illegible] Islands or Porto [illegible] Territory, or [illegible] subdivision of a [illegible] passage of this Act, [illegible] with any person or [illegible] which is to acquire, [illegible] public utility, no tax [illegible] of this Act upon the [illegible] of such public utility, [illegible] impose a loss or burden [illegible] the District of Columbia, or [illegible] State or Territory; but this

provision is not intended to confer upon such person or corporation any financial gain or exemption or to relieve such person or corporation from the payment of a tax as provided for in this section upon the part or portion of the said income to which such person or corporation shall be entitled under such contract.

(b) Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint-stock company or association, or insurance company, received within the year from all sources, (first) all the ordinary and necessary expenses paid within the year in the maintenance and operation of its business and properties, including rentals or other payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation by use, wear and tear of property, if any; and in the case of mines a reasonable allowance for depletion of ores and all other natural deposits, not to exceed 5 per centum of the gross value at the mine of the output for the year for which the computation is made; and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: Provided, That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: Provided further, That mutual marine insurance companies shall include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums

to mutual savings banks not having a capital stock represented by shares, or to fraternal beneficiary societies, orders, or associations operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members, nor to domestic building and loan associations, nor to cemetery companies, organized and operated exclusively for the mutual benefit of their members, nor to any corporation or association organized and operated exclusively for religious, charitable, scientific, or educational purposes, no part of the net income of which inures to the benefit of any private stockholder or individual, nor to business leagues, nor to chambers of commerce or boards of trade, not organized for profit or no part of the net income of which inures to the benefit of the private stockholder or individual; nor to any civic league or organization not organized for profit, but operated exclusively for the promotion of social welfare; **Provided further,** That there shall not be taxed under this section any income derived from any public utility or from the exercise of any essential governmental function accruing to any State, Territory, or the District of Columbia, or any political subdivision of a State, Territory, or the District of Columbia, nor any income accruing to the government of the Philippine Islands or Porto Rico, or of any political subdivision of the Philippine Islands or Porto Rico: **Provided,** That whenever any State, Territory, or the District of Columbia, or any political subdivision of a State or Territory, has, prior to the passage of this Act, entered in good faith into a contract with any person or corporation, the object and purpose of which is to acquire, construct, operate or maintain a public utility, no tax shall be levied under the provisions of this Act upon the income derived from the operation of such public utility, so far as the payment thereof will impose a loss or burden upon such State, Territory, or the District of Columbia, or a political subdivision of a State or Territory; but this

provision is not intended to confer upon such person or corporation any financial gain or exemption or to relieve such person or corporation from the payment of a tax as provided for in this section upon the part or portion of the said income to which such person or corporation shall be entitled under such contract.

(b) Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint-stock company or association, or insurance company, received within the year from all sources, (first) all the ordinary and necessary expenses paid within the year in the maintenance and operation of its business and properties, including rentals or other payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation by use, wear and tear of property, if any; and in the case of mines a reasonable allowance for depletion of ores and all other natural deposits, not to exceed 5 per centum of the gross value at the mine of the output for the year for which the computation is made; and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: Provided, That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: Provided further, That mutual marine insurance companies shall include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums

previously paid by them and interest paid upon such amounts between the ascertainment thereof and the payment thereof and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; (third) the amount of interest accrued and paid within the year on its indebtedness to an amount of such indebtedness not exceeding one-half of the sum of its interest bearing indebtedness and its paid-up capital stock outstanding at the close of the year, or if no capital stock, the amount of interest paid within the year on an amount of its indebtedness not exceeding the amount of capital employed in the business at the close of the year: **Provided,** That in case of indebtedness wholly secured by collateral the subject of sale in ordinary business of such corporation, joint-stock company, or association, the total interest secured and paid by such company, corporation, or association within the year on any such indebtedness may be deducted as a part of its expense of doing business: **Provided further,** That in the case of bonds or other indebtedness, which have been issued with a guaranty that the interest payable thereon shall be free from taxation, no deduction for the payment of the tax herein imposed shall be allowed; and in the case of a bank, banking association, loan, or trust company, interest paid within the year on deposits or on moneys received for investment and secured by interest-bearing certificates of indebtedness issued by such bank, banking association, loan or trust company; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof, or imposed by the Government of any foreign country: **Provided,** That in the case of a corporation, joint-stock company or association, or insurance company, organized, authorized, or existing under the laws of any foreign country, such net income shall be ascertained by deducting from the gross amount of its

income accrued within the year from business transacted and capital invested within the United States, (first) all the ordinary and necessary expenses actually paid within the year out of earnings in the maintenance and operation of its business and property within the United States, including rentals or other payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year in business conducted by it within the United States and not compensated by insurance or otherwise, including a reasonable allowance for depreciation by use, wear and tear of property, if any, and in the case of mines a reasonable allowance for depletion of ores and all other natural deposits, not to exceed 5 per centum of the gross value at the mine of the output for the year for which the computation is made; and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts : **Provided further,** That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: **Provided further,** That mutual marine insurance companies shall include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment thereof and the payment thereof and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual

policyholder, or treated as an abatement of premium of such individual policyholder, within such year; (third) the amount of interest accrued and paid within the year on its indebtedness to an amount of such indebtedness not exceeding the proportion of one-half of the sum of its interest bearing indebtedness and its paid-up capital stock outstanding at the close of the year, or if no capital stock, the capital employed in the business at the close of the year which the gross amount of its income for the year from business transacted and capital invested within the United States bears to the gross amount of its income derived from all sources within and without the United States: **Provided,** That in the case of bonds or other indebtedness which have been issued with a guaranty that the interest payable thereon shall be free from taxation, no deduction for the payment of the tax herein imposed shall be allowed; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof or the District of Columbia. In the case of assessment insurance companies, whether domestic or foreign, the actual deposit of sums with State or Territorial officers, pursuant to law, as additions to guarantee or reserve funds shall be treated as being payments required by law to reserve funds.

(c) The tax herein imposed shall be computed upon its entire net income accrued within each preceding calendar year ending December thirty-first: **Provided, however,** That for the year ending December thirty-first, nineteen hundred and thirteen, said tax shall be imposed upon its entire net income accrued within that portion of said year from March first to December thirty-first, both dates inclusive, to be ascertained by taking five-sixths of its entire net income for said calendar year: **Provided further,** That any corporation, joint-stock company or association, or insurance company subject to this tax may designate the last day of any month in the year as the day of the closing of its fiscal year and shall be entitled to have the tax payable by it computed upon the basis of the net income ascertained as herein provided for the year ending on

the day so designated in the year preceding the date of assessment instead of upon the basis of the net income for the calendar year preceding the date of assessment; and it shall give notice of the day it has thus designated as the closing of its fiscal year to the collector of the district in which its principal business office is located at any time not less than thirty days prior to the date upon which its annual return shall be filed. All corporations, joint-stock companies or associations, and insurance companies subject to the tax herein imposed, computing taxes upon the income of the calendar year, shall, on or before the first day of March, nineteen hundred and fourteen, and the first day of March in each year thereafter, and all corporations, joint-stock companies or associations, and insurance companies, computing taxes upon the income of a fiscal year which it may designate in the manner hereinbefore provided, shall render a like return within sixty days after the close of its said fiscal year, and within sixty days after the close of its fiscal year in each year thereafter, or in the case of a corporation, joint-stock company or association, or insurance company, organized or existing under the laws of a foreign country, in the place where its principal business is located within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, shall render a true and accurate return under oath or affirmation of its president, vice-president, or other principal officer, and its treasurer or assistant treasurer, to the collector of internal revenue for the district in which it has its principal place of business, setting forth (first) the total amount of its paid-up capital stock outstanding, or if no capital stock, its capital employed in business, at the close of the year; (second) the total amount of its bonded and other indebtedness at the close of the year; (third) the gross amount of its income, received during such year from all sources, and if organized under the laws of a foreign country the gross amount of its income received within the year from business transacted and capital invested within the United States; (fourth)

the total amount of all its ordinary and necessary expenses paid out of earnings in the maintenance and operation of the business and properties of such corporation, joint-stock company or association, or insurance company within the year, stating separately all rentals or other payments required to be made as a condition to the continued use or possession of property, and if organized under the laws of a foreign country the amount so paid in the maintenance and operation of its business within the United States; (fifth) the total amount of all losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: **Provided further,** That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: **Provided further,** That mutual marine insurance companies shall include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment thereof and the payment thereof and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; and in case of a corporation, joint-stock company or association, or

insurance company, organized under the laws of a foreign country, all losses actually sustained by it during the year in business conducted by it within the United States, not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: **Provided further,** That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: **Provided further,** That mutual marine insurance companies shall include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums previously paid by them and interest paid upon such amounts between the ascertainment thereof and the payment thereof and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; (sixth) the amount of interest accrued and paid within the year on its bonded or other indebtedness not exceeding one-half of the sum of its interest bearing indebtedness and its paid-up capital stock, outstanding at the close of the year, or if no capital stock, the amount of interest paid within the year on an amount of indebtedness not exceeding the amount of capital employed in the business at the close of the year, and in the case of a bank, banking association, or trust company,

stating separately all interest paid by it within the year on deposits; or in case of a corporation, joint-stock company or association, or insurance company, organized under the laws of a foreign country, interest so paid on its bonded or other indebtedness to an amount of such bonded or other indebtedness not exceeding the proportion of its paid-up capital stock outstanding at the close of the year, or if no capital stock, the amount of capital employed in the business at the close of the year, which the gross amount of its income for the year from business transacted and capital invested within the United States bears to the gross amount of its income derived from all sources within and without the United States; (seventh) the amount paid by it within the year for taxes imposed under the authority of the United States and separately the amount so paid by it for taxes imposed by the Government of any foreign country; (eighth) the net income of such corporation, joint-stock company or association, or insurance company, after making the deductions in this subsection authorized. All such returns shall as received be transmitted forthwith by the collector to the Commissioner of Internal Revenue.

All assessments shall be made and the several corporations, joint-stock companies or associations, and insurance companies shall be notified of the amount for which they are respectively liable on or before the first day of June of each successive year, and said assessment shall be paid on or before the thirtieth day of June: Provided, That every corporation, joint-stock company or association, and insurance company, computing taxes upon the income of the fiscal year which it may designate in the manner hereinbefore provided, shall pay the taxes due under its assessment within one hundred and twenty days after the date upon which it is required to file its list or return of income for assessment; except in cases of refusal or neglect to make such return, and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon

information obtained as provided for in this section or by existing law, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such corporation, joint-stock company or association, or insurance company immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the thirtieth day of June in any year, or after one hundred and twenty days from the date on which the return of income is required to be made by the taxpayer, and after ten days notice and demand thereof by the collector, there shall be added the sum of 5 per centum on the amount of tax unpaid and interest at the rate of 1 per centum per month upon said tax from the time the same becomes due.

(d) When the assessment shall be made, as provided in this section, the returns, together with any corrections thereof which may have been made by the commissioner, shall be filed in the office of the Commissioner of Internal Revenue and shall constitute public records and be open to inspection as such: **Provided**, That any and all such returns shall be open to inspection only upon the order of the President, under rules and regulations to be prescribed by the Secretary of the Treasury and approved by the President: **Provided further**, That the proper officers of any State imposing a general income tax may, upon the request of the governor thereof, have access to said returns or to an abstract thereof, showing the name and income of each such corporation, joint stock company, association or insurance company, at such times and in such manner as the Secretary of the Treasury may prescribe.

If any of the corporations, joint-stock companies or associations, or insurance companies aforesaid, shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, or shall render a false or fraudulent return, such corporation, joint-stock company or association, or insurance company shall be liable to a penalty of not exceeding $10,000.

H. That the word "State" or "United States" when used

in this section shall be construed to include any Territory, Alaska, the District of Columbia, Porto Rico, and the Philippine Islands, when such construction is necessary to carry out its provisions.

I. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty-one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

"Sec. 3167. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding $1,000 or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States he shall be dismissed from office and be incapable thereafter of holding any office under the Government.

"Sec. 3172. Every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal-revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

"Sec. 3173. It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirty-first day of July in each year, in case of income tax on or before the first day of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: **Provided,** That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles, and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such persons: **Provided further,** That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some

one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

"Sec. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax

owned or possessed or under the care or management of such person or corporation, company or association, and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add 100 per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add 50 per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held prima facie good and sufficient for all legal purposes."

J. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this section, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor to justify him in withholding the amount therein expressed from his next payment to his creditor; but such

creditor may, upon giving to his debtor a full written receipt, acknowledging the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

K. That jurisdiction is hereby conferred upon the district courts of the United States for the district within which any person summoned under this section to appear to testify or to produce books shall reside, to compel such attendance, production of books, and testimony by appropriate process.

L. That all administrative, special, and general provisions of law, including the laws in relation to the assessment, remission, collection, and refund of internal-revenue taxes not heretofore specifically repealed and not inconsistent with the provisions of this section, are hereby extended and made applicable to all the provisions of this section and to the tax herein imposed.

M. That the provisions of this section shall extend to Porto Rico and the Philippine Islands: **Provided,** That the administration of the law and the collection of the taxes imposed in Porto Rico and the Philippine Islands shall be by the appropriate internal-revenue officers of those governments, and all revenues collected in Porto Rico and the Philippine Islands thereunder shall accrue intact to the general governments, thereof, respectively: **And provided further,** That the jurisdiction in this section conferred upon the district courts of the United States shall, so far as the Philippine Islands are concerned, be vested in the courts of the first instance of said islands: **And provided further,** That nothing in this section shall be held to exclude from the computation of the net income the compensation paid any official by the governments of the District of Columbia, Porto Rico and the Philippine Islands or the political subdivisions thereof.

N. That for the purpose of carrying into effect the provisions of Section II of this Act, and to pay the expenses of assessing and collecting the income tax therein imposed,

and to pay such sums as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may deem necessary, for information, detection, and bringing to trial and punishment persons guilty of violating the provisions of this section, or conniving at the same, in cases where such expenses are not otherwise provided for by law, there is hereby appropriated out of any money in the Treasury not otherwise appropriated for the fiscal year ending June thirtieth, nineteen hundred and fourteen, the sum of $800,000, and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to appoint and pay from this appropriation all necessary officers, agents, inspectors, deputy collectors, clerks, messengers and janitors, and to rent such quarters, purchase such supplies, equipment, mechanical devices, and other articles as may be necessary for employment or use in the District of Columbia or any collection district in the United States, or any of the Territories thereof: **Provided,** That no agent paid from this appropriation shall receive compensation at a rate higher than that now received by traveling agents on accounts in the Internal Revenue Service, and no inspector shall receive a compensation higher than $5 a day and $3 additional in lieu of subsistence, and no deputy collector, clerk, messenger, or other employee shall be paid at a rate of compensation higher than the rate now being paid for the same or similar work in the Internal Revenue Service.

In the office of the Commissioner of Internal Revenue at Washington, District of Columbia there shall be appointed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury one additional deputy commissioner, at a salary of $4,000 per annum; two heads of divisions, whose compensation shall not exceed $2,500 per annum; and such other clerks, messengers, and employees, and to rent such quarters and to purchase such supplies as may be necessary: **Provided,** That for a period of two years from and after the passage of this Act the force of agents, deputy collectors, inspectors, and other employees not including the clerical force

below the grade of chief of division employed in the Bureau of Internal Revenue in the city of Washington, District of Columbia authorized by this section of this Act shall be appointed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, under such rules and regulations as may be fixed by the Secretary of the Treasury to insure faithful and competent service, and with such compensation as the Commissioner of Internal Revenue may fix, with the approval of the Secretary of the Treasury, within the limitations herein prescribed: Provided further, That the force authorized to carry out the provisions of Section II of this Act, when not employed as herein provided, shall be employed on general internal-revenue work.

Section III.

A. That the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, as amended, be further amended to read as follows:

"B. That all merchandise imported into the United States shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

"C. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, or agreed to be purchased, in the currency actually paid, agreed upon, or to be paid therefor, shall contain a correct, complete, and detailed description of such merchandise and of the packages, wrappings, or other coverings containing it, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate trans-

portation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or price agreed upon, fixed, or determined, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or agreement of purchase, or by the duly authorized agent of such purchaser, seller, manufacturer, or owner.

"D. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consular officer of the United States of the consular district in which the merchandise was manufactured, or purchased, or contracted to be delivered from, or when purchases or agreements for purchase are made in several places, in the consular district where the merchandise is assembled for shipment, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, seller, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, or agreement for purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, or agreed to be purchased, and the actual cost thereof, or price agreed upon, fixed, or determined, and of all charges thereon, as provided by this Act; and that no discounts, rebates, or commissions are contained in the invoice but such as have been actually allowed thereon, and that all drawbacks or bounties received or to be received are shown therein; and when obtained in any other manner than by purchase, or agreement of purchase, the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was

willing to receive, for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon as provided by this Act, and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, or agreed to be purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser, or agreed to be paid, fixed, or determined.

"E. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding $100 in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported, which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter,

paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: **Provided,** That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding $100 in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice.

"F. That whenever merchandise imported into the United States is entered by invoice, a declaration upon a form to be prescribed by the Secretary of the Treasury, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer, consignee, or agent, which declaration so filed shall be duly signed by the owner, importer, consignee, or agent before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, under regulations to be prescribed by the Secretary of the Treasury: **Provided,** That if any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be embraced in said entry have not been received at the date of the entry the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently. That the Secretary of the Treasury and the Secretary of Commerce are hereby authorized and directed to establish from time to time for statistical purposes a list or enumeration of

articles in such detail as in their judgment may be necessary comprehending all goods, wares, and merchandise imported into the United States, and that as a part of the declaration herein provided there shall be either attached thereto or included therein an accurate statement specifying, in the terms of the said detailed list or enumeration, the kinds and quantities of all merchandise imported, and the value of the total quantity of each kind of article, and it shall be the duty of the consular officer, to whom the invoice shall be produced, to require such information to be given.

"G. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such person or persons shall upon conviction be fined for each offense a sum not exceeding $5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court: Provided, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

"H. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons shall enter or

introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties or any portion thereof, accruing upon the merchandise or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates. That the arrival within the territorial limits of the United States of any merchandise consigned for sale and remaining the property of the shipper or consignor, and the acceptance of a false or fraudulent invoice thereof by the consignee or the agent of the consignor, or the existence of any other facts constituting an attempted fraud, shall be deemed, for the purposes of this paragraph, to be an attempt to enter such merchandise notwithstanding no actual entry has been made or offered.

"I. That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make entry of such merchandise, but not after either the invoice or the merchandise has come under the observation of the appraiser, make such addition in the entry to or such deduction from the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion

may raise or lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of 1 per centum of the total appraised value thereof for each 1 per centum that such appraised value exceeds the value declared in the entry: **Provided,** That the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the appraised value does not exceed the amount of duty that would be imposed if the appraised value did not exceed the entered value, and shall be limited to 75 per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted nor payment thereof in any way avoided except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: **Provided,** That if the appraised value of any merchandise shall exceed the value declared in the entry by more than 75 per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding other than a criminal prosecution that may result from such seizure,

the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: **Provided further,** That all additional duties, penalties, or forfeitures applicable to merchandise entered by a duly certified invoice shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the entered value, unless by direction of the Secretary of the Treasury in cases in which the importer certifies at the time of entry that the entered value is higher that the foreign market value and that the goods are so entered in order to meet advances by the appraiser in similar cases then pending on appeal for reappraisement, and the importer's contention shall subsequently be sustained by a final decision on reappraisement, and it shall appear that the action of the importer on entry was taken in good faith, after due diligence and inquiry on his part, and the Secretary of the Treasury shall accompany his directions with a statement of his conclusions and his reasons therefor.

"J. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such

merchandise, such cost to include all the elements of cost as stated in paragraph L of this Act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: **Provided**, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

"K. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

"L. That when the actual market value, as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture, such cost of production to include the cost of materials and of fabrication, and all general expenses to be estimated at not less than 10 per centum, covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than 8 nor more than 50 per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisement at less than the total cost of production as thus ascertained. The actual market value or wholesale price, as defined by law, of any imported merchandise which is consigned for sale in the United States, or which is sold for exportation to the United States, and which is not actually sold or freely offered for sale in usual wholesale quantities in the open market of the country of exportation to all purchasers, shall not in any case be appraised at less than the wholesale price at which such or similar imported merchandise is actually sold or freely offered for sale in usual wholesale quantities in the United States in the open market, due allowance by deduction being made for estimated duties thereon, cost of transportation, insurance and other necessary expenses from the place of shipment to the place of delivery, and a commission not exceeding 6 per centum, if any has been paid or contracted to be paid on consigned goods, or profits not to exceed 8 per centum and a reasonable allowance for general expenses (not to exceed 8 per centum) on purchased goods.

"M. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper,

and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low, he may, within sixty days thereafter, appeal to reappraisement, which shall be made by one of the general appraisers, or if the importer, owner, agent, or consignee of such merchandise shall deem the appraisement thereof too high, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may within ten days thereafter appeal for reappraisement by giving notice thereof to the collector in writing. Such appeal shall be deemed to be finally abandoned and waived unless within two days from the date of filing thereof the person who filed such notice shall deposit with the collector of customs a fee of $1 for each entry. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the appeal in connection with which such fee was deposited shall be finally sustained, in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits. The decision of the general appraiser in cases of reappraisement shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall deem the reappraisement of the merchandise too high, and shall, within five days thereafter, give notice to the collector, in writing, of an appeal, or unless the collector shall deem the reappraisement of the merchandise too low, and shall within ten days thereafter appeal for re-reappraisement; in either case the collector shall transmit the invoice and all the papers appertaining

thereto to the board of nine general appraisers, to be by rule thereof duly assigned for determination. In such cases the general appraiser and boards of general appraisers shall proceed by all reasonable ways and means in their power to ascertain, estimate, and determine the dutiable value of the imported merchandise, and in so doing may exercise both judicial and inquisitorial functions. In such cases the general appraisers and the Boards of General Appraisers shall give reasonable notice to the importer and the proper representative of the Government of the time and place of each and every hearing at which the parties or their attorneys shall have opportunity to introduce evidence and to hear and cross-examine the witnesses for the other party, and to inspect all samples and all documentary evidence or other papers offered. Affidavits of persons whose attendance can not be procured may be admitted in the discretion of the general appraiser or Board of General Appraisers. The decision of the appraiser, or the person acting as such (in case where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or the single general appraiser in case of no appeal, or of the board of three general appraisers, in all reappraisement cases, shall be final and conclusive against all parties and shall not be subject to review in any manner for any cause in any tribunal or court, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law; and no reappraisement or re-reappraisement shall be considered invalid because of the absence of the merchandise or samples thereof before the officer or officers making the same, where no party in interest had demanded the inspection of such merchandise or samples, and where the merchandise or samples were reasonably accessible for inspection.

"N. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, or upon merchandise on which duty shall have been

assessed, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within thirty days after but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within fifteen days after the payment of such fees, charges, and exactions, if dissatisfied with such decision imposing a higher rate of duty, or a greater charge, fee, or exaction, than he shall claim to be legally payable, file a protest or protests in writing with the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Such protest shall be deemed to be finally abandoned and waived unless within thirty days from the date of filing thereof the person who filed such notice or protest shall have deposited with the collector of customs a fee of $1 with respect to each protest. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the protest in connection with which such fee was deposited shall be finally sustained in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits. No agreement for a contingent fee in respect to recovery or refund under protest shall be lawful. Compliance with this provision shall be a condition precedent to the validity of the protest and to any refund thereunder, and a violation of this provision shall be punishable by a fine not exceeding $500, or imprisonment for not more than one year, or both.

"Upon such payment of duties, protest, and deposit of protest fee, the collector shall transmit the invoice and all the papers and exhibits connected therewith to the

board of nine general appraisers, for due assignment and determination as provided by law; such determination shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such, who shall liquidate the entry accordingly, except in cases where an appeal shall be filed in the United States Court of Customs Appeals within the time and in the manner provided for by law.

"O. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers, or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or dutiable value thereof or the rate or amount of duty; and they, or either of them, may require the production of any letters, accounts, contracts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved for use or reference until the final decision of the collector, appraiser, or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be; and such evidence shall be given consideration in all subsequent proceedings relating to such merchandise.

"P. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than $20 nor more than $500; and if such person be the owner, importer, or consignee, the appraisement which the Board of General Appraisers or local appraiser, or collector

where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or Board of General Appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited, or the value thereof may be recovered from him.

"Q. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the Board of General Appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they or he may deem important, to be published either in full, or if full publication shall not be requested by the Secretary or by the board, then by an abstract containing a general description of the merchandise in question, a statement of the facts upon which the decision is based, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstracts shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

"R. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be

held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the seller, shipper, or owner would have received, and was willing to receive, for such merchandise when sold in the ordinary course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subjected if separately imported. That the words "value," or "actual market value," or "wholesale price," whenever used in this Act, or in any law relating to the appraisement of imported merchandise, shall be construed to be the actual market value or wholesale price of such, or similar merchandise comparable in value therewith, as defined in this Act.

"S. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: **Provided,** That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

"T. That in all suits or informations brought, where any seizure has been made pursuant to any Act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant, and in all actions or proceedings for the recovery of the value of merchandise imported contrary to any Act providing for or regu-

lating the collection of duties on imports or tonnage, the burden of proof shall be upon the defendant: **Provided,** That probable cause is shown for such prosecution, to be judged of by the court.

"U. That if any person, persons, corporations, or other bodies, selling, shipping, consigning, or manufacturing merchandise exported to the United States, shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, when so requested to do, any or all of his books, records, or accounts pertaining to the value or classification of such merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues to levy an additional duty of 15 per centum ad valorem on all such merchandise when imported into the United States: **Provided, however,** That such additional duties shall not be imposed in case the laws of the country of exportation provide for the administration, by its duly authorized officers, of oaths to invoices, or statements of cost, before certification by consuls, and for punishment for false swearing under said oaths, whenever consuls are directed by the Secretary of State, under section twenty-eight hundred and sixty-two of the Revised Statutes, to require such oaths before certification of the invoices.

"V. That if any person, persons, corporations, or other bodies, engaged in the importation of merchandise into the United States or engaged in dealing with such imported merchandise, shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, upon request so to do from the chief officer of customs at the port where such merchandise is entered, any or all of his books, records, or accounts pertaining to the value or classification of any such imported merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues, to assess additional duty of 15 per centum on all merchandise consigned to or imported by, or shipped, or intended for delivery, to such person, persons, corporations, or other bodies so failing or refusing.

"W. That where merchandise purchased or manufactured in different consular districts in the same country is assembled for shipment and embraced in a single invoice and consulated at the shipping point, such invoice shall have attached thereto the original bills or invoices or statements in the nature of such, showing the prices actually paid, contracted to be paid, fixed, or determined, and in connection with each such purchase or consignment the invoice shall state all charges and expenses as provided in paragraph R of this section.

"X. No allowance shall be made in the estimation and liquidation of duties for shortage or nonimportation caused by decay, destruction, or injury to fruit or other perishable articles imported into the United States whereby their commercial value has been destroyed, unless under regulations prescribed by the Secretary of the Treasury. Proof to ascertain such destruction or nonimportation shall be lodged with the collector of customs of the port where such merchandise has been landed, or the person acting as such, within ten days after the landing of such merchandise. The provisions hereof shall apply whether or not the merchandise has been entered, and whether or not the duties have been paid or secured to be paid, and whether or not a permit of delivery has been granted to the owner or consignee. Nor shall any allowance be made for damage, but the importers may within ten days after entry abandon to the United States all or any portion of goods, wares, or merchandise of every description included in any invoice and be relieved from the payment of duties on the portion so abandoned: **Provided,** That the portion so abandoned shall amount to 10 per centum or more of the total value or quantity of the invoice. The right of abandonment herein provided for may be exercised whether the goods, wares, or merchandise have been damaged or not, or whether or not the same have any commercial value: **Provided further,** That section twenty-eight hundred and ninety-nine of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to

make all needful examinations to determine whether the right to abandon accrues, or whether by reason of total destruction there is a nonimportation in whole or in part. All merchandise abandoned to the Government by the importers shall be delivered by the importers thereof at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importers to comply with the direction of the collector or the chief officer of customs, as the case may be, the abandoned merchandise shall be disposed of by the customs authorities under such regulations as the Secretary of the Treasury may prescribe, at the expense of such importers. Where imported fruit or perishable goods have been condemned at the port of original entry within ten days after landing, by health officers or other legally constituted authorities, the importers or their agents shall, within twenty-four hours after such condemnation, lodge with the collector, or the person acting as collector, of said port, notice thereof in writing, together with an invoice description and the quantity of the articles condemned, their location, and the name of the vessel in which imported. Upon receipt of said notice the collector, or person acting as collector, shall at once cause an investigation and a report to be made in writing by at least two customs officers touching the identity and quantity of fruit or perishable goods condemned, and unless proof to ascertain the shortage or nonimportation of fruit or perishable goods shall have been lodged as herein required, or if the importer or his agent fails to notify the collector of such condemnation proceedings as herein provided, proof of such shortage or nonimportation shall not be deemed established and no allowance shall be made in the liquidation of duties chargeable thereon.

"Y. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or

deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation for or against the United States, at any time within one year of the date of such entry, but not afterwards: **Provided,** That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this Act or of any other Act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

"Z. That from and after the taking effect of this Act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this Act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers.

"AA. That any person who shall give, or offer to give, or promise to give, any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or of the liquidation of the entry thereof, or shall by threats or demands or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined

not exceeding $2,000, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not done with an unlawful intention.

"BB. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof, on conviction thereof shall be fined not exceeding $5,000, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court; and evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

"CC. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe."

Section IV.

A. That for the purpose of readjusting the present duties on importations into the United States and at the same time to encourage the export trade of this country, the

President of the United States is authorized and empowered to negotiate trade agreements with foreign nations wherein mutual concessions are made looking toward freer trade relations and further reciprocal expansion of trade and commerce: **Provided, however,** That said trade agreements before becoming operative shall be submitted to the Congress of the United States for ratification or rejection.

B. That nothing in this Act contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on the eleventh day of December, nineteen hundred and two, or the provisions of the Act of Congress heretofore passed for the execution of the same except as to the proviso of article eight of said treaty, which proviso is hereby abrogated and repealed.

C. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: **Provided,** That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: **Provided, however,** That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: **And provided further,** That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct

shipment thereof, under a through bill of lading, from the country of origin to the country of destination: **Provided,** That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: **Provided, however,** That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: **And provided,** That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: **And provided further,** That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands; and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws

of the United States: **And provided further,** That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein, from the United States: **And Provided further,** That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury: **And provided further,** That section thirteen of "An Act to raise revenue for the Philippine Islands, and for other purposes," approved August fifth, nineteen hundred and nine, is hereby repealed.

D. That articles, goods, wares, or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States.

E. That whenever any country, dependency, colony, province, or other political subdivision of government shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and

declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

F. Subsection 1. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labeled, without injury, shall be marked, stamped, branded, or labeled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labeling shall be as nearly indelible and permanent as the nature of the article will permit.

All packages containing imported articles shall be marked, stamped, branded, or labeled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and until marked in accordance with the directions prescribed in this section no articles or packages shall be delivered to the importer.

Should any article or package of imported merchandise be marked, stamped, branded, or labeled so as not accurately to indicate the quantity, number, or measurement actually contained in such article or package, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

F. Subsection 2. If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding, or labeling of any imported articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding $5,000, or be imprisoned for any time not exceeding one year, or both.

G. Subsection 1. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: **Provided,** That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this subsection.

G. Subsection 2. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than $5,000, or by imprisonment at hard labor for not more than ten years, or both.

G. Subsection 3. That any circuit or district judge of the United States, within the proper district, before whom

complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

H. Subsection 1. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: **Provided,** That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States and to such officers or agents of the United States in foreign countries as he shall judge necessary.

H. Subsection 2. That any person convicted of a willful violation of any of the provisions of the preceding subsection shall be fined not exceeding $500, or imprisoned not exceeding one year, or both, in the discretion of the court.

I. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized

and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

J. Subsection 1. That a discriminating duty of 10 per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or Act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

J. Subsection 2. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

J. Subsection 3. That the preceding subsection shall not

apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

J. Subsection 4. That machinery or other articles to be altered or repaired, molders' patterns for use in the manufacture of castings intended to be and actually exported within six months from the date of importation thereof, models of women's wearing apparel imported by manufacturers for use as models in their own establishments, and not for sale, samples solely for use in taking orders for merchandise, articles intended solely for experimental purposes, and automobiles, motor cycles, bicycles, aeroplanes, airships, balloons, motor boats, racing shells, teams, and saddle horses, and similar vehicles and craft brought temporarily into the United States by nonresidents for touring purposes or for the purpose of taking part in races or other specific contests, may be admitted without the payment of duty under bond for their exportation within six months from the date of importation and under such regulations and subject to such conditions as the Secretary of the Treasury may prescribe: **Provided,** That no article shall be entitled to entry under this section that is intended for sale or which is imported for sale on approval.

J. Subsection 5. That all materials of foreign production which may be necessary for the construction of naval vessels or other vessels of the United States, vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign or domestic trade, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon.

J. Subsection 6. That all articles of foreign production needed for the repair of naval vessels of, or other vessels owned or used by, the United States and vessels now or hereafter registered under the laws of the United States may be withdrawn from bonded warehouses free

of duty, under such regulations as the Secretary of the Treasury may prescribe.

J. Subsection 7. That a discount of 5 per centum on all duties imposed by this Act shall be allowed on such goods, wares, and merchandise as shall be imported in vessels admitted to registration under the laws of the United States: **Provided,** That nothing in this subsection shall be so construed as to abrogate or in any manner impair or affect the provisions of any treaty concluded between the United States and any foreign nation.

K. The privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privileges toward the vessels of war of the United States in its ports.

L. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

M. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: **Provided,** That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of

all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: **Provided further,** That the manufacture of distilled spirits from grain, starch, molasses, or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: **Provided,** That the waste material or by-products incident to the processes of manufacture, including waste derived from cleaning rice in bonded warehouses under

Act of March twenty-fourth, eighteen hundred and seventy-four, in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected, by law, if such waste or by-products were imported from a foreign country. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprieter of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom: **Provided,** That cigars manufactured in whole of tobacco imported from any one country, made and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of the duties on such tobacco in its condition as imported under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal-revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of Revised Statutes thirty-four hundred

and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

N. Subsection 1. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon and there smelted or refined, or both, together with ores or crude metals of home or foreign production: **Provided,** That the bonds shall be charged with the amount of duties payable upon such ores and crude metals at the time of their importation, and the several charges against such bonds may be canceled upon the exportation or delivery to a bonded manufacturing warehouse established under paragraph M of this section of an amount of the same kind of metal equal to the actual amount of dutiable metal producible from the smelting or refining, or both, of such ores or crude metals as determined from time to time by the Secretary of the Treasury: **And provided further,** That the said metals so producible, or any portion thereof, may be withdrawn for domestic consumption, or transferred to a bonded customs warehouse, and withdrawn therefrom, and the several charges against the bonds canceled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be producible in their condition as imported: **And provided further,** That on the arrival of the ores and crude metals at such establishments they shall be sampled and assayed according to commercial methods under the supervision of Government officers, to be appointed by the Secretary of the Treasury and at the expense of the manufacturer: **Provided further,** That antimonial lead produced in said establishments may be withdrawn for consumption upon the payment of the duties chargeable against it as type metal under existing law and the charges against the bonds canceled in a similar sum:

Provided further, That all labor performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer: **Provided further,** That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury.

Subsection 2. That from and after the first day of January, nineteen hundred and fourteen, under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury may prescribe, any farmer or association of farmers, any fruit grower or association of fruit growers, or other person or persons may manufacture alcohol free of tax for denaturization only, out of any of the products of farms, fruit orchards, or any substance whatever, on condition that such alcohol shall be directly conveyed from the still by continuous closed pipes to locked and sealed receptacles in which the same may be rendered unfit for use as an intoxicating beverage by an admixture of such denaturing materials as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, or where such alcohol is of insufficient proof to be denatured, the same may be transferred in bond from such locked and sealed receptacles to a central distilling and denaturing plant as hereinafter provided.

That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may authorize the establishment of central distilling and denaturing plants to which alcohol produced under the provisions of this Act, free of tax, may be transferred, redistilled and denatured under such regulations, and upon the execution of such notices and bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any central distilling and denaturing plant provided for in section two of this Act may, in addition to the spirits produced under section one of this Act, use any

of the products of farms, fruit orchards, or any substance whatever, for the manufacture of alcohol for denaturation only: **Provided,** That at such distilleries the use of cisterns or tanks of such size and construction as may be deemed expedient shall be permitted in lieu of distillery bonded warehouses under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any person who under the provisions of this Act shall fail to register, or shall falsely register, any still or distilling apparatus used by him, or who shall fraudulently remove or conceal any distilled spirits produced by him, or who shall fail to comply with all the requirements of this Act, or any regulations issued pursuant thereto, respecting the production and denaturization of distilled spirits; and any person who shall recover or attempt to recover by redistillization or by any other process or means, any distilled spirits after the same has been denatured, shall, on conviction, for each offense, be fined not more than $5,000 or be imprisoned for not more than five years, or both, and shall in addition thereto forfeit to the United States all real and personal property used in connection therewith.

That subsection two of section thirty-two hundred and forty-four of the Revised Statutes of the United States shall not apply to stills and worms manufactured for use in distilling, provided for in section one of this Act, but the manufacturer or owner of such distilling apparatus shall give notice to the collector of internal revenue of the district in which the said apparatus is made or to which it is removed, of each still, or worm, manufactured, sold, used, or exchanged under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Section four of the Act of March second, nineteen hundred and seven, amendatory of the Act of June seventh, nineteen hundred and six, is hereby repealed, and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall exempt distillers op-

erating under this Act from the provisions of sections thirty-two hundred and eighty-three and thirty-three hundred and nine of the Revised Statutes of the United States, and from such other provisions of existing laws relating to distilleries, including the giving of bonds, as may be deemed expedient by said officials: **Provided, however,** That the Commissioner of Internal Revenue shall assess and collect the tax on any spirits unlawfully produced or produced and not accounted for by any such distiller.

O. That upon the exportation of articles manufactured or produced in the United States by the use of imported merchandise or materials upon which customs duties have been paid, the full amount of such duties paid upon the quantity of materials used in the manufacture or production of the exported product shall be refunded as drawback, less 1 per centum of such duties: **Provided,** That where a principal product and a by-product result from the manipulation of imported material and only the by-product is exported, the proportion of the drawback distributed to such by-product shall not exceed the duty assessable under this Act on a similar by-product of foreign origin if imported into the United States. Where no duty is assessable upon the importation of a corresponding by-product, no drawback shall be payable on such by-product produced from the imported material; if, however, the principal product is exported, then on the exportation thereof there shall be refunded as drawback the whole of the duty paid on the imported material used in the production of both the principal and the by-product, less 1 per cent, as hereinbefore provided: **Provided further,** That when the articles exported are manufactured in part from domestic materials, the imported materials or the parts of the articles manufactured from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: **And provided further,** That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles

entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

That on the exportation of flavoring extracts, medicinal or toilet preparations (including perfumery) hereafter manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used: **Provided,** That no other than domestic tax-paid alcohol shall have been used in the manufacture or production of such preparations. Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.

That the provisions of this section shall apply to materials used in the construction and equipment of vessels built for foreign account and ownership, or for the government of any foreign country, notwithstanding that such vessels may not within the strict meaning of the term be articles exported.

P. That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law,

which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury.

Q. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: **Provided,** That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

R. That the President shall cause to be ascertained each year, the amount of imports and exports of the articles enumerated in the various paragraphs in section one of this Act and cause an estimate to be made of the amount of the domestic production and consumption of said articles, and where it is ascertained that the imports under any paragraph amount to less than 5 per centum of the domestic consumption of the articles enumerated he shall advise the Congress as to the facts and his conclusions by special message, if deemed important in the public interest.

S. That, except as hereinafter provided, sections one to forty-two both inclusive, of an Act entitled "An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," approved August fifth, nineteen hundred and nine, and all Acts and parts of Acts inconsistent with the provisions of this Act, are hereby repealed: **Provided,** That nothing in this Act shall be construed to permit any oaths to be demanded or fees to be charged except as provided in this Act or in section twenty-eight hundred and sixty-two of the Revised Statutes of the United States, nor to repeal or in any manner affect the following numbered sections of

the aforesaid Act approved August fifth, nineteen hundred and nine, viz: Subsection twenty-nine of section twenty-eight and subsequent laws and amendments relating to the establishment and continuance of a Customs Court, subsection thirty of section twenty-eight, providing for additional attorneys, subsection twelve of section twenty-eight and subsequent provisions establishing a Board of General Appraisers of merchandise, sections thirty, thirty-one, thirty-two, thirty-three, and thirty-five, imposing an internal revenue tax upon tobacco, section thirty-six, providing for a tonnage duty, section thirty-nine, authorizing the Secretary of the Treasury to borrow on the credit of the United States to defray expenditures on account of the Panama Canal, section forty, authorizing the Secretary of the Treasury to borrow to meet public expenditures: **Provided further,** That all excise taxes upon corporations imposed by section thirty-eight, that have accrued or have been imposed for the year ending December thirty-first, nineteen hundred and twelve, shall be returned, assessed, and collected in the same manner, and under the same provisions, liens, and penalties as if section thirty-eight continued in full force and effect: **And provided further,** That a special excise tax with respect to the carrying on or doing of business, equivalent to 1 per centum upon their entire net income, shall be levied, assessed, and collected upon corporations, joint stock companies or associations, and insurance companies, of the character described in section thirty-eight of the Act of August fifth, nineteen hundred and nine, for the period from January first to February twenty-eighth, nineteen hundred and thirteen, both dates inclusive, which said tax shall be computed upon one-sixth of the entire net income of said corporations, joint stock companies or associations, and insurance companies, for said year, said net income to be ascertained in accordance with the provisions of subsection G of section two of this Act: **Provided further,** That the provisions of said section thirty-eight of the Act of August fifth, nineteen hundred and nine, relative to the collection of the tax therein imposed shall remain in force for the collection

of the excise tax herein provided, but for the year nineteen hundred and thirteen it shall not be necessary to make more than one return and assessment for all the taxes imposed herein upon said corporations, joint stock companies or associations, and insurance companies, either by way of income or excise, which return and assessment shall be made at the times and in the manner provided in this Act; but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil case before the said repeal or modification; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. No Acts of limitation now in force, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall be affected thereby so far as they affect any suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, which may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

T. If any clause, sentence, paragraph, or part of this Act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of said Act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

U. That unless otherwise herein specially provided, this Act shall take effect on the day following its passage.

Approved, 9.10 p. m. October 3, 1913.

Alphabetical

Schedule of Duties

Under the Tariff Act of

October 3, 1913

REFERENCES AND ABBREVIATIONS.

"According to material" signifies that the duty is determined by the material of which an article is made. Special tariff provisions relative to finding the component material of chief value are found in paragraph 386 as follows:

"The words 'component material of chief value,' wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article."

"As," when stated in this manner, viz.: "Adamantine spar, as emery," means that the article assimilates to emery, and is therefore liable to the same duty, under the provisions of the similitude clause in paragraph 386.

Dates used in connection with items contained in the schedule refer to the dates of unpublished Treasury decisions on matters arising at the ports indicated; as, "Feb. 19, 1889, N. Y."

"Manufactured article not provided for" means liable to duty under paragraph 385, reading as follows:

"385. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this section, a duty of ten per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this section, a duty of fifteen per centum ad valorem."

"Not provided for," signifies that the classification stated applies to the article, unless more specifically enumerated elsewhere in the tariff.

"R. S." means United States Revised Statutes.

In cases of doubt consult the tariff paragraph or section, as well as the decisions, referred to in the schedule of duties.

"C. V." means chief value.

"D. L." means Department Letter.

"T. D." means Treasury Decision.

ALPHABETICAL

SCHEDULE OF DUTIES

IN EFFECT OCTOBER 3, 1913.

A

Par.

Abaca is Manila hemp, T. D. 32,175.
Abacus, figuring machine, dutiable at rate of component material of chief value, T. D. 21,265.
Abandoned goods; remaining under general order unclaimed one year, treated as, art. 1,092, Cust. Reg., 1908.
" goods; bonded goods remaining in warehouse more than three years, treated as, art. 1,094, 1096, Cust. Reg., 1908.
" goods; pay rate due on date of abandonment, T. D. 25,000, 26,991.
" goods; ten per cent. or over of any invoice, may be. Sec. 3, par. X.
Abandonment does not waive payment of additional duty for undervaluation, T. D. 32,072.
" does not waive payment of regular duty when appraised value is advanced more than 75% over entered value, T. D. 32,072.
" not allowed where goods have left custody of the government, T. D. 32,273.
" not allowed if goods cannot be delivered to government, T. D. 33,324, 33,305.
" goods seized by Health Board, either before or after coming into importer's possession, may be abandoned, T. D. 16,893, 17,954.
" goods destroyed cannot be abandoned, T. D. 33,305, 33,324.
Abelone, shell fish, T. D. 10,496.
Abies, coniferous evergreen seedlings, T. D. 15,848, 29,031, 30,828, 32,346.
479—Abrasives, crude, artificial, not specially provided for..... Free.
112— " iron or steel, grit, shot, and sand..... 30%
240—Absinthe.....per proof gallon $2.60
Absorbent cotton, not medicated; as cotton, T. D. 27,289, 30,728, 31,217.
" cotton, medicated or antiseptic; medicinal preparation, T. D. 22,759.
Aburage, bean cake, T. D. 32,780.
Acacia, a vegetable substance used in dyeing and tanning, T. D. 4,371.
" farneriana; vegetable substance used in tanning and dyeing, T. D. 4,371.
" flowers, pulverized; drug advanced, T. D. 22,653.
Acaprin, coal tar preparation, T. D. 25,067.
Accordions, musical instruments, T. D. 22,765.
" blow, toys, T. D. 25,633.
" having less than ten keys, toys, T. D. 28,141, 28,536.

Par.		
18—	Acetanilid	25%
29—	Acetate amyl	5 cts. lb.
	" benzyl, chemical compound, T. D. 26,902.	
	" crystals, cuprum, chemical compound, not provided for, T. D. 27,209.	
29—	" ethyl	5 cts. lb.
440—	" of calcium, brown and gray	Free.
421—	" of copper	Free.
	" of copper crystal; chemical compound, T. D. 27,665.	
57—	" of lead, brown, gray, or yellow	1 ct. lb.
57—	" of lead, white	1¼ cts. lb.
2—	Acetic anhydrid	2½ cts. lb.
29—	" ether, not containing more than 10% alcohol	5 ct. lb.
	Acetlyn tetrachloride, technical, chemical compound, T. D. 28,536.	
	Aceto salicylic; medicinal preparation, T. D. 26,997.	
3—	Acetone	1 ct. lb.
	Acetphenetidid, Para, medicinal preparation, T. D. 28950.	
18—	Acetphenetidin	25%
	Acetylsalicylate, medicinal preparation, T. D. 31,675.	
	Achate stones; agate, T. D. 3,800, 10,866.	
	Achillea; nursery stock, not provided for, T. D. 15,110.	
	Achras sapotes; Mexican fruit, importation prohibited, T. D. 33,110.	
387—	Acid, acetic	Free.
18—	" acetysalicylic	25%
	" amidi benzoic; acid not provided for, T. D. 22,563.	
23—	" amidonaphtolsulfo, and their sodium or potassium salts, not medicinal and not colors or dyes	10%
23—	" amidosalicylic, not medicinal and not colors or dyes	10%
1—	" anhydrides, not provided for	15%
	" anthranilic; acid not provided for, T. D. 22,563.	
387—	" arsenic or arsenious	Free.
1—	" boracic	¾ ct. lb.
	" bromo fluoresic; coal tar dye or color, T. D. 28,003.	
	" butyric; acid not provided for, T. D. 6,353.	
387—	" carbolic	Free.
	" chlorsulphonic; acid not provided for, T. D. 27,785.	
387—	" chromic	Free.
	" chrysamic; acid not provided for, T. D. 5,147.	
	" cinnamic; medicinal preparation, T. D. 23,194.	
1—	" citric	5 ct. lb.
	" cresotine; acid not provided for, T. D. 12,699.	
	" cresylic; carbolic acid, T. D. 3,980.	
23—	" diamidostilbendisulfo, not medicinal and not color or dye	10%
	" dibromo gallic; medicinal preparation, T. D. 17,958.	
	" dibromo trioxy benzoic; medicinal preparation, T. D. 17,958.	
	" di-clorophtalic; medicinal preparation, T. D. 14,377.	
	" drums, foreign manufacture, regulations as to importation of, T. D. 30,404.	
387—	" fluoric	Free.
1—	" formic	1½ ct. lb.
1—	" gallic	6 ct. lb.

Par.

Acid, gallic anilide; medicinal preparation, T. D. 17,958.
18— " glycerophosphoric and salts and compounds thereof.. 25%
387— " hydrochloric or muriatic..... Free.
387— " hydrofluoric ..... Free.
" ichthyol sulphonic; ichthyol, T. D. 32,225.
1— " lactic .....1½ cts. lb.
" linoleic; acid not provided for, T. D. 27,153.
23— " metanilic, not medicinal and not color or dye..... 10%
387— " muriatic ..... Free.
387— " nitric ..... Free.
1— " not specially provided for..... 15%
23— " naphtolsulfo, and their sodium or potassium salts, not medicinal and not colors or dyes..... 10%
23— " naphtylaminsulfo, and their sodium or potassium salts, not medicinal and not colors or dyes..... 10%
" oleic; acid not provided for, T. D. 27,747.
1— " oxalic .....1½ cts. lb.
" oxalic, from Cuba, free, see Cuba.
" palmitic; acid not provided for, T. D. 33,620.
" phenol; dead oil, T. D. 5,825.
" phenyle; coal tar preparation, not a color or dye, and not medicinal, T. D. 5,825.
387— " phosphoric ..... Free.
387— " phthalic ..... Free.
387— " prussic ..... Free.
1— " pyrogallic .....12 cts. lb.
387— " pyroligneous ..... Free.
45— " ricinoleic, in whatever form..... 25%
" rosolic; coal tar color, T. D. 20,802.
1— " salicylic .....2½ cts. lb.
387— " silicic ..... Free.
" sludge; substance used only for manure, T. D. 17,069.
" stannic; acid not provided for, T. D. 17,818.
" stearic; acid not provided for, T. D. 13,818.
" stibic; oxide of antimony, T. D. 9,706, 17,854.
" sulphanilic; acid not provided for, T. D. 14,831.
45— " sulphoricinoleic, in whatever form..... 25%
" sulpho-toluic; acid not provided for, T. D. 16,756.
387— " sulphuric or oil of vitriol..... Free.
1— " tannic .....5 cts. lb.
1— " tartaric .....3½ cts. lb.
" tetra chlorphtalic; acid not provided for, T. D. 22,664.
" thymic; is thymol, T. D. 8,486, 31,048.
" trioxy benzoic; medicinal preparation, T. D. 17,958.
387— " valerianic ..... Free.
388—Aconite ..... Free.
" leaves; crushed or ground in alcohol; alcoholic compound, T. D. 30,228.
Aconitum; nursery stock not provided for, T. D. 14,752.
233—Acorns, prepared .....2 cts. lb.
389— " raw, dried or undried, but unground..... Free.
Acorn cococa; medicinal preparation, T. D. 8,951.
" cup extract; vegetable extract for tanning, T. D. 29,715.

Par.

Actinolite; non metallic mineral, T. D. 16,013.
" ground; manufactured article not provided for, T. D. 19,406, 32,830.
Acuba; evergreen seedling, not coniferous, nursery stock not provided for, T. D. 29,031.
Adamantine clinkers; magnesite brick, T. D. 16,570.
Adamite; wrought earth, T. D. 26,958.
Additional duty for undervaluation accrues at the rate of 1% for each 1% of undervaluation, and shall be limited to 75%. Sec. 3, Par. I.
" duty accrues if appraiser adds for value of coverings not stated on invoice and not included in entered value, T. D. 28,278.
" duty cannot be collected unless importer was notified of advance, so that he may call for reappraisement, T. D. 27,671, 29,267.
" duty for undervaluation on merchandise from Cuba not subject to 20% reduction, T. D. 33,070.
" duty for undervaluation is not waived by abandonment, T. D. 32,072.
" duty; fractions of rate of, not taken, art. 1,043, Cust. Reg., 1908.
" duty may be remitted on goods imported under Act June 8, 1896.
" duty should be collected on excess merchandise not invoiced or entered, T. D. 30,207, 32,033.
" duty may be remitted any time within one year. C. R., 1908, art. 1,065.
" duty may be remitted on merchandise entered as dutiable and on protest found free. D. L., Oct. 10, 1898.
" duty; merchandise invoiced at average price, under R. S. 2,910, assess upon all at the rate of the highest value, T. D. 25,326.
" duty; none when advance in value is because of shrinkage after shipment, T. D. 23,481.
Additions to value by appraiser in a lump sum, may return invoice to him before liquidation to add by item, T. D. 9,550.
" to value may be made by importer on entry.
" to value must be made before entry is sworn to, T. D. 10,532.
" to value, advance of polariscope test, is not, T. D. 25,465.
" to value, disallowance of discount by appraiser, is, T. D. 26,656.
" to value, noted on the invoice, but not noted on the entry, is a manifest clerical error, and should be corrected in liquidation, T. D. 15,071, 20,730, 20,931.
" to value should be stated definitely, T. D. 28,207.
Adeps lanae; lanolin, T. D. 29,546, 32,619.
481—Adhesive felt, for sheathing vessels..... Free.

Par.

Advertisements are not publications, T. D. 17,965.
" for free distribution, are dutiable, T. D. 25,385.
Aenthol extra; anise oil, T. D. 30,828.
Aeroplanes, brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4 J, sub sec. 4 ..... Free.
Africa; horses, asses, mules, sheep, goats, and swine, from, importation prohibited, T. D. 31,081.
34—Agar-agar 20%
Agaric; prepared vegetable, T. D. 32,858.
98—Agate; articles composed wholly or in chief value of, except such as are cut into shapes or forms fitting them expressly for use in the construction of jewelry, not provided for 45%
" balls, 13 to 33 millimeters, are marbles, dutiable as toy marbles, T. D. 33,776.
" button blanks; are not beads, but button blanks, T. D. 33,777.
339— " buttons 15%
339— " collar or cuff buttons 40%
" cut and set as jewelry, jewelry, T. D. 14,157.
" eyelets, as beads, T. D. 11,047.
" guides for fishing rods; parts of fishing tackle. T. D. 32,766.
" glazing stones; manufacture of agate, T. D. 33,695.
" is a semi precious stone, T. D. 32,778.
" manufactured into an artificial stone; is an imitation precious stone, T. D. 32,778.
" pallet stones; clock jewels, T. D. 28,960.
" polished on one side; agate unmanufactured, T. D. 10,866, 23,432.
" rings for guides for fishing rods; manufacture of agate, T. D. 32,766.
" scale bearings; manufacture of agate, T. D. 28,697.
339— " studs 40%
" toys; toys, T. D. 11,860.
390— " unmanufactured ..... Free.
Agathin; medicinal coal tar preparation, T. D. 15,974.
Agraffes; are not jewelry; dutiable according to material, T. D. 9,192.
391—Agricultural drills and planters, in whole or in parts, including repair parts ..... Free.
391— " implements: Plows, tooth and disk harrows, headers, harvesters, reapers, agricultural drills and planters, mowers, horserakes, cultivators, thrashing machines, cotton gins, machinery for use in the manufacture of sugar, wagons and carts, and all other agricultural implements of any kind and description, whether specifically mentioned herein or not, whether in whole or in parts, including repair parts. Free.

Par.

Agrostis; dyed grass, T. D. 28,481.
Aigrettes, grass; ornamental leaves, T. D. 31,144.
" bristle; as ornamental feathers by similitude, T. D. 33,409.
347— " feathers; importation of prohibited.
" dyed grass, or palm leaf; as ornamental leaves, T. D. 28,481.
132—Air rifles 15%
Airships, brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4 J, sub sec. 4..... Free.
Akaumezuki; Japanese edible fruit, T. D. 32,979.
Akeba ware; manufacture of wood, T. D. 26,682.
Alabaster. See marble.
" ground; as gypsum ground, T. D. 26,513.
" in small pieces; as gypsum, T. D. 26,513.
98— " wholly or partly manufactured into monuments, benches, vases, and other articles, or of which alabaster is the component material of chief value, not specially provided for..... 45%
629—Alba, terra, not made from gypsum or plaster rock..... Free.
145—Albata, unmanufactured 15%
Albolene; a mixture of petroleum and ceresia, article composed of mineral substance, T. D. 24,546.
Albulactin, albumen, not provided for, T. D. 31,813.
392—Albumen; all not provided for..... Free.
4— " dried egg .....3 cts. lb.
203— " egg, frozen or liquid.....1 ct. lb.
" liquid; fish gelatin and sulph. acid; as gelatin, T. D. 20,211.
" liquid; water and gelatin; chemical compound, T. D. 12,794.
" substitute; not alcoholic, an article manufactured, not provided for, T. D. 9,198.
324—Albumenized paper 25%
Albums containing stamps; as postage or revenue stamps, etc., T. D. 23,039, 25,432.
" lithographic; lithographic prints, T. D. 19,534.
330— " photograph, autograph, scrap, post-card, and postage stamp, wholly or partly manufactured..... 25%
Alcohol, absolute; is 200° proof, T. D. 12,719, 14,261.
" absolute; may be a scientific preparation, T. D. 14,261, 14,381.
33— " amylic .....¼ ct. lb.
" French internal revenue tax is 220 francs per hectoliter, T. D. 30,222.
" is distilled spirits, T. D. 10,359.
" is a distilled spirit, and is subject to the proviso in Par. 244 that there shall be no allowance for breakage, damage, or leakage, T. D. 26,086.
154— " mantles treated with chemicals or metallic oxides... 25%
393— " methyl or wood..... Free.

Par.

16—Alcohol; mineral objects immersed or placed in, or saturated with. See mineral objects.

" the number of bottles, and the capacity of the containers are not limited, T. D. 8,840.

16— " vegetable objects immersed or placed in, or saturated with. See vegetable objects.

Alcoholado; alcoholic compound, T. D. 1,718.

16—Alcoholic compounds not provided for, if containing 20% of alcohol or less.....10 cts. lb. and 20%

" compounds containing more than 20% and not more than 50% of alcohol.....20 cts. lb. and 20%

" compounds containing more than 50% of alcohol.... 40 cts. lb. and 20%

" essences; alcoholic compounds, T. D. 6,195.

" solution; salt water and 88% alcohol, as distilled spirits, T. D. 26,875.

Aldehyde, cinnamic, is synthetic oil of cassia, T. D. 24,905.

" concentrated ethylic; chemical compound, T. D. 26,053.

Ale, bok; as ale, T. D. 25,172, 30,845.

" no allowance for lees or dregs, T. D. 22,731, 22,780.

248— " ginger. See ginger ale.

" hop bitter; as ginger ale, T. D. 15,840.

245— " in bottles or jugs.....45 cts. gal.
But no separate or additional duty shall be assessed on the bottles or jugs.

245— " otherwise than in bottles or jugs.....22 cts. gal.

" non alcoholic; unmalted, as ginger ale, T. D. 25,748.

" porter, and stout; in liquidation allow 3% for outage, if no special outage reported by gauger. D. L., May 16, 1913.

45—Alizarine assistant, in whatever form..... 25%

45— " assistants, all other, used in the processes of softening, dyeing, or finishing, not specially provided for..... 25%

394— " dyes obtained from..... Free.

394— " natural or synthetic..... Free.

" oil; alizarine assistant, T. D. 5,914.

67—Alkalies, containing 50% or more of bicarbonate of soda..¼ ct. lb.

5— " not provided for 15%

584—Alkaloids of cinchona bark..... Free.

47— " of opium .....$3.00 oz.

5— " not specially provided for..... 15%

Alligator pears; fruits not provided for, T. D. 30,447.

Allowance, as shortage, for missing bottles, in packages of 12 bottles of wines and liquors, T. D. 32,380.

" for blowage; none on wines or liquors, T. D. 8,134.

" for moisture caused by absorption of sea water, if abnormal, for procedure see art. 887 to 892, Cust. Reg.

" leakage caused by breakage of glass carboys containing acid, allowed, T. D. 31,146.

" made for articles missing from package on appraiser's report, art. 1,041, Cust. Reg.

Par.

Allowance, made for leakage on beer, T. D. 26,008.
" made for leakage on vermuth, T. D. 30,879.
" made for moisture in lead ore, T. D. 27,326.
" may be made for moisture in shelled peanuts, T. D. 31,568.
" may be made only for such impurities as are not commonly found in the merchandise, T. D. 31,408.
" may be made for weight of straw used in braiding onions into strings, and for protection, T. D. 33,717.
" none for blowage on wines or liquors, T. D. 8,134.
" none for braided strands and tops on garlic, T. D. 32,460.
" none for brine on olives, T. D. 32,051.
" none for coating or outside of cheese, T. D. 33,763.
226— " none for dirt or other impurities in nuts of any kind, shelled or unshelled.
212— " none for dirt or other impurities in seeds provided for in this paragraph.
" none for glass broken on voyage of importation, T. D. 14,671, 25,477.
" none for impurities in currants, T. D. 22,005.
" none for impurities in monazite sand, T. D. 30,992.
" none for leakage on sake, T. D. 32,095.
" none for missing packages in absence of proof of short landing, and non receipt by importer, art. 1,063, Cust. Reg.
" none for moisture in iron ore, T. D. 10,235.
116— " none for rust on iron or steel.
" none for sawdust or cork on grapes, T. D. 16,688.
" none for strands or tops on onions in strings, T. D. 27,508.
" none for weight of paper or tips on cigarettes, T. D. 2,607.
" none for weight of water in peas in tins, T. D. 33,031.
" olives in brine, large barrels, 8% wantage allowed, T. D. 23,742.
" straps on bundles of iron rods allowed as tare, T. D. 6,405.
" to be made for weight of brine on cheese in brine, T. D. 30,768.
" weight of wood and wire on baled hay as tare, is, T. D. 4,932.
Alloy; an article in a finished mercantile condition, ready for consumer, not requiring melting or mixing with other metals, an article of metal not provided for, T. D. 21,480.
" a material metal, out of which something is to be made, if not specially provided for, is a metal unwrought, T. D. 30,314.
" lead chief value, except type metal, as lead, T. D. 6,786.
143—Alloys of any kind in which aluminum is the component material of chief value, in crude form.....2 cts. lb.

Par.

143—Alloys of barium, or of which barium is the component material of chief value..... 25%
143— " of calcium, or of which calcium is the component material of chief value..... 25%
" of cerium and iron; metal unwrought, T. D. 30,754.
143— " of magnesium, or of which magnesium is the component material of chief value..... 25%
155— " nickel. See Nickel.
143— " of potassium, or of which potassium is the component material of chief value..... 25%
143— " of sodium, or of which sodium is the component material of chief value..... 25%
" of which copper is chief value, as composition metal of which copper is chief value, T. D. 29,296.
" pieces of, cut to size for use in a machine or instrument; article of metal, T. D. 33,738.
110— " used as substitutes for steel in the manufacture of tools, when made by the crucible, electric, or cementation process, and finished by rolling, hammering, or otherwise 15%
102— " used in the manufacture of steel, not otherwise provided for 15%
Allspice, alcoholic extract of; as spirituous bitters, T. D. 25,513.
Almond cake; confectionery, T. D. 29,050.
" flour; manufactured article not provided for, T. D. 8,885.
" meal, prepared for toilet use; toilet preparation, T. D. 26,752.
" oil, artificial, is nitro benzole, T. D. 21,947.
46— " oil, bitter, not containing alcohol..... 20%
45— " oil, sweet .....5 cts. lb.
223—Almonds, not shelled.....3 cts. lb.
223— " shelled .....4 cts. lb.
" bitter; almonds, T. D. 15,176.
" green; fruits, green, T. D. 25,411.
" in brine; fruits in brine, T. D. 24,663.
Alms basins; as regalia, T. D. 6,849.
308—Alpaca, cloth made of the hair of..... 40%
305— " hair, and hair on the skin of..... 15%
308— " hair, manufactures of every description, made of, not provided for 40%
309— " hair, plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of, and articles made wholly or in chief value of such plushes or velvets..... 45%
306— " tops made from the hair of..... 20%
307— " yarns, made from the hair of..... 25%
Alpen Krauter; spirituous beverage, T. D. 7,574.
Alpha-naphthylamin; is naphthylamin, T. D. 24,335.
" hydrochloride; coal tar preparation, T. D. 24,335.
Altar, marble, for church; may be a work of art, T. D. 18,624.
" portable; is not regalia, T. D. 8,049.
544—Althea root, leaves or flowers, natural or unmanufactured... Free.

Par.

6—Alum 15%
6— " cake 15%
6— " patent 15%
" pencils; medicinal preparation, T. D. 15,216.
6—Alumina, all other manufactured compounds of, not specially provided for 15%
" drops; precious stones, cut not set, T. D. 31,774.
6— " hydrate of 15%
6— " sulphate of 15%
6—Aluminous cake 15%
143—Aluminum .....2 cts. lb.
143— " alloys of any kind in which aluminum is the component material of chief value, in crude form....2 cts. lb.
167— " articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not specially provided for 20%
" ashes; metallic mineral substance in a crude state, T. D. 33,055.
143— " bars .....3½ cts. lb.
" bronze powder; bronze powder, T. D. 12,222.
" coils; aluminum rods, T. D. 33,291.
" disks, cut from sheets; articles of metal, T. D. 33,479.
146— " leaf 25%
" matches; fireworks, T. D. 28,575.
143— " plates .....3½ cts. lb.
143— " rods .....3½ cts. lb.
143— " scrap .....2 cts. lb.
143— " sheets .....3½ cts. lb.
" sheets, cut from larger sheets; articles of metal, T. D. 33,479.
" sheets; lacquered and painted; articles of metal, T. D. 33,594.
143— " strips .....3½ cts. lb.
134— " table, kitchen, and hospital utensils, hollow ware, see table utensils..... 25%
Amandines; confectionery, T. D. 25,290.
210—Amaryllis, bulbs .....$10.00 per 1,000
Amasuki; Japanese edible vegetable, T. D. 28,833.
Amber beads; beads, T. D. 33,348.
" bead necklaces; articles of beads, T. D. 29,615.
36— " gum, unmanufactured, or crude, not specially provided for .....$1.00 lb.
" imitation of; imitation precious stone, T. D. 31,402.
560— " in chips valued at not more than 50 cents per pound. Free.
" is not a precious stone, T. D. 29,165.
367— " manufactures of, not provided for..... 10%
" necklace snaps; manufacture of amber, T. D. 33,348.
46— " oil, not containing alcohol..... 20%
" oil, artificial; as oil of amber, T. D. 25,361.
" remnants; melted and reformed; amber, T. D. 31,741.
Amber rosaries; manufacture of amber, T. D. 30,457.
" screw swivels; manufacture of amber, T. D. 28,390.

Par.

49—Ambergris 20%

46— " oil, not containing alcohol..... 20%

36—Amberoid, unmanufactured, or crude, not provided for.....$1.00 lb.

Amenoform; alcoholic medicinal preparation, T. D. 25,239.

Amethysts drilled; are precious stones cut, not set, and not beads, T. D. 23,468.

American artist, fan painted by, is dutiable, T. D. 9,037.

" artist, earthenware decorated by, is dutiable, T. D. 7,580.

" artist, screens painted by, are dutiable, T. D. 8,989.

655— " artist, productions of, works of art..... Free.

" artist; work of, free, notwithstanding death of, T. D. 22,454.

" bags, exported with an allowance for drawback, and returned filled with goods paying a specific duty, are dutiable in a sum equal to the drawback allowed on exportation, T. D. 33,695.

" bags, exported with drawback allowance, may be imported by other than the exporter on payment of duty equal to such drawback, T. D. 22,750.

" beer exported without payment of internal revenue tax, returned spoiled, dutiable to the extent of such tax, T. D. 16,291.

" boards, exported to wrap fabrics on, as containers, American, returned, T. D. 28,048.

" books, publisher's imprint sufficient evidence, T. D. 12,742.

" cases, value of not to be included with value of merchandise to determine rate of duty, T. D. 22,462.

" citizen; what constitutes, T. D. 23,661, 30,420.

" cloth boards; for wrapping textiles; free as, American manufacture, T. D. 28,043.

" films, scrap cuttings from, not free as American goods returned, but dutiable as waste, T. D. 31,130.

561— " fisheries; spermaceti, whale, and other fish oils of, and all fish and other products of such fisheries..... Free.

" fisheries; sponges may be product of, T. D. 26,550.

" fisheries, evidence required, T. D. 17,257, 17,682.

" furniture vans; free on importation, whether empty or filled, T. D. 23,534.

404— " goods returned (see Articles the growth, etc., of the United States) ..... Free.

" goods returned; automobile tires shipped abroad and returned attached to a foreign car, are not free as, T. D. 33,660.

" goods returned, scrap or waste, from sheets of American manufacture, free, T. D. 26,865.

" manufacture, foreign bags washed and mended in the United States, are not, T. D. 13,368.

" moving picture films; exposed abroad, dutiable, T. D. 31,602.

" moving picture films; exposed in this country, free as American manufacture, T. D. 30,021.

" rubber tires; exported with allowance of drawback, returned as scrap, as scrap, T. D. 30,800.

Par.

American sauce, exported in bottles; bottle caps, and labels added abroad, dutiable, T. D. 31,409.

" shipments, valued over $100, must have foreign shipper's certificate, or bond given to produce same, T. D. 21,788, 28,471.

" shooks; cost of labor, paper, nails, and freight, are part of, T. D. 33,369.

172— " shooks, thin wood American only, to enter free must comply with regulations of Secretary of Treasury as to identification, T. D. 30,792.

" shooks, value of not to be included with value of merchandise to determine rate of duty, T. D. 22,490.

" views; Hawaiian views are, T. D. 30,707.

" views; imaginary scenes are not, T. D. 33,163.

329— " views, views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, not thiner than 8/1000 of an inch, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatin process (except show cards), bound or unbound, or in any other form.....20 cts. lb.
thinner than 8/1000 of an inch.....$2.00 per 1,000.

" watches, parts of; assembled abroad, with foreign dials and hands, dutiable, T. D. 30,268.

" whiskey, exported and reimported, duty same as internal revenue tax. Sec. 4 P.

23—Amidonaphtolsulfoacids and their sodium or potassium salts, not medicinal and not colors or dyes..... 10%

23—Amidosalicylic acid, not medicinal and not colors or dyes.... 10%

Amidosulfobenzol carbonate; chemical compound, T. D. 23,666.

Ami; shell fish, T. D. 33,695.

Ammonia alkali; soda ash, T. D. 9,326.

7— " carbonate of .....¾ ct. lb.

7— " liquid anhydrous .....2½ cts. lb.

" mono-carbonate; carbonate of ammonia, T. D. 7,381.

7— " muriate of .....¾ ct. lb.

395— " nitrate of ..... Free.

395— " perchlorate of ..... Free.

7— " phosphate of .....1 ct. lb.

395— " sulphate of ..... Free.

7—Ammoniacal gas liquor..... 10%

" cochineal; chemical compound, T. D. 11,535.

" glycirrhizin; coal tar preparation, T. D. 28,233.

Ammoniacum gum; drug, T. D. 2,235.

Ammoniated cochineal; chemical compound, T. D. 11,535.

Ammonico glycynhizin; coal tar preparation, T. D. 27,309.

Ammonium ichthyol sulphonate; ichthyol, T. D. 32,225.

" sulphoichthyolate; ichthyol, T. D. 32,225.

Ampoules; blown glassware, T. D. 31,866.

17— " containing chemicals, drugs, medicinal and similar substances, whether dutiable or free, not less than.. 25%

Amphibole; asbestos unmanufactured, T. D. 16,850.

Par.

29—Amyl, acetate, not containing more than 10% alcohol....5 cts. lb.
29— " acetate ether, not containing more than 10% alcohol.5 cts. lb.
29— " nitrite ether, not containing more than 10% alcohol.. 20%
" of oxid; fruit ether, T. D. 1,129.
33—Amylic alcohol .....¼ ct. lb.
Analide; medicinal preparation, T. D. 17,958.
Anatomical charts; charts, T. D. 27,785.
" charts, lithographed; charts, T. D. 27,785.
" models, plaster; manufacture of plaster of Paris, T. D. 18,534.
" specimens in alcohol; as preparations of anatomy, T. D. 33,778.
602—Anatomy, preparations of ..... Free.
" specimens of; mounted for microscope, glass not chief value; manufactured article not provided for, T. D. 12,798.
" specimens, papier mache; manufacture of papier mache, T. D. 3,831.
Anchors found jetsam in foreign waters; dutiable, T. D. 2,963.
106— " iron or steel, or parts thereof..... 12%
Anchovy essence; fish sauce, T. D. 17,623.
125—Andirons, cast-iron 10%
Angelica glace; comfits, T. D. 28,833.
" oil; essential oil not provided for, T. D. 8,992.
" plant in brine; crude vegetable substance, T. D. 24,917.
Angel's hair; lame, T. D. 10,887.
Angora gloves; fur wearing apparel, T. D. 30,645.
308— " goat, cloth made of the hair of..... 40%
305— " goat, hair, and hair on the skin of..... 15%
308— " goat, hair, manufactures of every description, made of, not provided for 40%
309— " goat, hair, plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of, and articles made wholly or in chief value of such plushes or velvets 45%
650— " goat skins raw, wool on, T. D. 20,845..... Free.
306— " goat, tops made from the hair of..... 20%
307— " goat, yarns, made from the hair of..... 25%
2—Anhydrid, acetic .....2½ cts. lb.
1—Anhydrides, acid, not provided for..... 15%
Anilin arseniate, is anilin salt.
" dyes; coal tar dyes, T. D. 9,766.
" fluorate, an anilin salt, T. D. 15,129.
" fluorin; anilin salt, T. D. 15,129.
23— " oil, not medicinal and not color or dye..... 10%
" paste, a coal tar color, T. D. 2,810.
" residuum; manufactured article not provided for, T. D. 3,721.
23— " salts, not medicinal and not colors or dyes..... 10%
" salt, ungreenable; coal tar preparation, T. D. 27309, 28,374.
" toluidin; anilin oil, T. D. 9,487.

Par.		
423—	Animal carbon	Free.
503—	" hair, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not provided for	Free.
	" heads, dressed; manufactures of fur, T. D. 3,351.	
	" heads; horns and skull only, horns unmanufactured, T. D. 25,231.	
	" heads, mounted, manufactured article not provided for, T. D. 21,896.	
	" heads, mounted; if for scientific public collection, specimens of natural history, T. D. 11,864.	
	" heads, unmounted, unmanufactured article not provided for, T. D. 22,234.	
44—	" oils, and all combinations of, not provided for	15%
	Animals are subject to inspection and quarantine. Act Aug. 30, 1890. T. D. 28,212.	
398—	" brought into the United States temporarily for a period not exceeding six months, for the purpose of breeding, under a bond	Free.
398—	" brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural, polo, or racing association, under a bond	Free.
	" circus, are tools of trade, T. D. 16,866.	
	" circus or performing; are not for exhibition or competition for prizes; are dutiable, T. D. 10,814.	
	" claws, not dressed; unmanufactured article not enumerated, T. D. 9,635.	
619—	" domestic live, suitable for human food not otherwise provided for	Free.
	" exported for temporary use or exhibition at any public fair, exposition, or conference, free on return. Act May 18, 1896, and Act March 3, 1899. T. D. 20,819, 31,784.	
397—	" for breeding purposes, imported by a citizen of the United States	Free.
	" for breeding, owned in part by a person not a citizen of the United States; dutiable to the extent of his portion, T. D. 27,493.	
	" for breeding cannot be sent I. T., T. D. 22,518.	
	" for breeding, regulations for entry of, T. D. 31,147.	
	" for breeding, restricted to quadrupeds, T. D. 25,132.	
	" for exhibition in theatres or menageries, under six months' bond, as theatrical properties, T. D. 27,940.	
	" from contiguous foreign territory for temporary use, dutiable, T. D. 6,815, 12,624.	
	" imported by dealer and sold by him to public zoological collection, dutiable, T. D. 27,209.	
	" imported temporarily under special bond, dying before end of bond period, for procedure see T. D. 33,202.	
187—	" live, all not provided for	10%
	" quarantine of, T. D. 28,212.	

Par.

398—Animals, teams of, including their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration ..... Free.

" wild, cannot be imported for breeding purposes, T. D. 12,429.

" wild, dead, dutiable, T. D. 27,209.

" wild, importation of, regulated by Act of May 25, 1900, for regulations see T. D. 30,310.

398— " wild, intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit ..... Free.

Anis de France; anise oil, T. D. 30,828.

212—Anise seed .....2 cts. lb.

46— " or anise seed oil, not containing alcohol..... 20%

Anklets, knit, cotton, manufacture of cotton, T. D. 16,720.

399—Annatto, and all extracts of..... Free.

" butter color; manufactured article not provided for, T. D. 31,654.

" extract, artificial; a lake, T. D. 9,240.

Anodes, nickel; articles of nickel, T. D. 28,545.

Anoxydine; tannic acid, T. D. 29,644.

46—Anthoss oil, not containing alcohol..... 20%

452—Anthracene ..... Free.

394— " dyes obtained from ..... Free.

452— " oil ..... Free.

451—Anthracite coal ..... Free.

Anti cor; not a razor, an article of metal, T. D. 32,842.

" corrosive composition; for ships, coal tar preparation, T. D. 32,618.

" febrin, medicinal preparation, T. D. 8,839.

" fouling compounds; for painting ships' bottoms, paint not provided for, T. D. 4,973.

106— " friction balls. See Iron or steel anti friction balls... 35%

" friction metal, an article or ware of metal, T. D. 25,023.

Antimacassar cloth, cotton; imitation lace, T. D. 16,814.

Antimonial lead, 9% or more of antimony, as type metal, T. D. 8,147, 9,831.

Antimonsaure; oxide of antimony, T. D. 9,706, 17,854.

144—Antimony, as regulus or metal..... 10%

" fob chains; jewelry, T. D. 27,163.

144— " matte containing, but not containing more than 10% of lead 10%

" needle; antimony ore, T. D. 23,691.

396— " ore ..... Free.

" ore from Cuba, free, Par. 476 Tariff Act, 1897, Sec. IV, Par. B.

" ore, ground, as antimony ore, T. D. 30,382.

144— " oxide, salts, and compounds of..... 25%

" sulphide, crude; antimony ore, T. D. 23,691.

Antioxide, as varnish, T. D. 7,598.

Antipasto, fish in tins, T. D. 33,243.

Par.

18—Antipyrine 25%

Antique hanging; body or main part new, not an antique, T. D. 33,511.

" dress trimmed with antique lace is not free as, T. D. 33,348.

" lace on wearing apparel, is not, T. D. 33,348.

" porcelain, with modern metal trimming, invoiced separately, is not an antique, T. D. 31,912.

654—Antiquities and artistic copies thereof in metal or other material, imported for exhibition at a fixed place by any State or by any society or institution or for a municipal corporation, or for the purpose of erecting a public monument, and not for sale, nor for any other purpose, under bond ..... Free.

See Art, works of.

" age must be proven, T. D. 18,021.

656— " artistic, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations as the Secretary of the Treasury may prescribe ..... Free.

" remanufactured, are dutiable, T. D. 9,383.

" all others, and imitations of, according to material, T. D. 1,700.

Anti-selenite; manufactured article not provided for, T. D. 27,916.

Antiseptic carbolineum; paint, T. D. 26,312.

" cotton; as medicinal preparation, T. D. 22,759.

" medicinal preparation, T. D. 22,319 and 30,667.

400—Antitoxins ..... Free.

Antlers, not prepared; horns unmanufactured, T. D. 25,231.

118—Anvils, iron or steel, or iron and steel combined, in whatever stage of manufacture 15%

" paper weights, articles of metal, T. D. 33,511.

" small, for assaying, as anvils. See Iron or steel, T. D. 15,828.

401—Apatite ..... Free.

" ground; apatite, T. D. 21,857.

Apollinaris water; natural mineral water, T. D. 7,638.

Apolysin; medicinal preparation, T. D. 17,922.

Apomorphia, muriate of; medicinal preparation, T. D. 13,699.

578—Apparatus, platinum, and parts thereof, for chemical use... Free.

426— " printing, for the use and benefit of the blind exclusively Free.

426— " special, serving to teach the blind..... Free.

Appeal from General Appraisers' decision; collector not to, without Department's direction, T. D. 29,971.

" taken the same date that rehearing is granted will be dismissed, T. D. 30,365.

Appertol; chemical compound, T. D. 29,629.

Appetitsild; fish skinned and boned, T. D. 28,656.

Apples, bake; are berries, edible, T. D. 30,547.

" bitter; drugs.

" butter; fruit preserved in its own juice, T. D. 25,174.

" candied; comfits, T. D. 15,811.

" canned; fruit prepared, not provided for, T. D. 12,313.

Par.

217—Apples, green or ripe, per bushel of 50 lbs..... 10 cts.

211—Apple, stocks, cuttings, or seedlings, 3 years old or less... $1.00 per 1,000.

" waste, waste not provided for, T. D. 29,442.

" wein champagne; cider, T. D. 27,801.

" wood; is not cabinet wood, T. D. 30,181.

358—Appliqued articles or fabrics..... 60%

" boxes; appliqued articles, T. D. 32,370, 32,960.

358— " handkerchiefs. See Handkerchiefs 60%

358— " wearing apparel. See Wearing apparel..... 60%

Appraisers, General; decision of, if the Collector deems it wrong, he cannot refuse to act, he must appeal, T. D. 29,339.

" General; have jurisdiction in mail importations, if the article is not seized, and if a fine equal to duty is imposed, T. D. 30,273.

" General; have jurisdiction in protests on parcels post entries, T. D. 33,494.

" General; have jurisdiction in the matter of duty on repairs of vessels while abroad, T. D. 27,154, 27,473.

" General; have jurisdiction in the matter of liquidation of baggage declarations, T. D. 30,270.

" General; have no jurisdiction in a claim for refund of duties on merchandise spoiled and returned, T. D. 28,290.

" General; have no jurisdiction in matters of goods destroyed by casualty, T. D. 27,745.

" General; have no jurisdiction in the matter of appraisement entries, T. D. 28,814.

" General; have no jurisdiction in the matter of goods sent under general order, and sold as unclaimed, T. D. 27,680.

" General; have no jurisdiction in the matter of the Collector's refusal to transmit importer's appeal to the Secretary of the Treasury to amend entry, T. D. 27,487.

" General; have no jurisdiction to decide whether an article is imported merchandise, T. D. 28,351.

" General; hearing before one board cannot be decided by another, T. D. 33,514.

" local; cannot make a supplemental or new appraisement, and add for charges, etc., T. D. 17,007, 26,516, 31,975.

Apricots dried, fruits dried, not provided for, T. D. 29,464.

223— " kernels .....3 cts. lb.

" paste; in sheets, fruit prepared, not provided for, T. D. 29,159.

" pulp; fruit preserved in its own juice, T. D. 30,532.

Aprons, leather, for machinery, manufacture of leather, T. D. 15,972.

" wearing apparel, T. D. 13,932.

Aquadiente; a spirituous beverage, T. D. 7,838.

Par.

Aquamarine, made into an artificial stone, as an imitation precious stone, T. D. 32,778.
" semi precious stone, T. D. 32,778.
Arachid oil; peanut oil, or nut oil, T. D. 28,210.
Arasene; manufacture of silk not provided for, T. D. 7,924.
Araucaria; nursery stock, not provided for, T. D. 16,316.
Architectural plans, pen and ink; as pen and ink sketches or drawings, T. D. 27,545.
82—Arc lamps, flaming, carbons for, not provided for..... 30%
Areca leaves; prepared, as ornamental leaves, T. D. 30,277.
Argentiferous lead ores; lead bearing ores, T. D. 13,787.
Argentine, cotton, cotton net, filled; manufacture of cotton, T. D. 14,952.
145— " unmanufactured 15%
8—Argols or crude tartar or wine lees, crude or partly refined, containing not more than 90% of potassium bitartrate 5%
containing more than 90% of potassium bitartrate. 2½ cts. lb.
Aristochin; an alkaloid or salt of cinchona bark, T. D. 30,208.
Aristol; an alcoholic medicinal preparation, T. D. 28,036.
Aristophones; manufacture of wood not provided for, T. D. 12,118.
Arithmometer; is a philosophical instrument, T. D. 23,938.
Armlets, beads; valued not over 7 marks per gross, are toys, T. D. 31,786.
" brass; are not jewelry or articles of personal adornment, T. D. 32,801.
" leather; manufacture of leather, T. D. 27,132.
Armor cloth; manufactured of cotton and lahn, according to material of chief value, T. D. 10,867.
" metal; article of metal not provided for, T. D. 1,700.
240—Arrack, per proof gallon..... $2.60
Arrival; official date of, is date of entry of the vessel at the customs house, T. D. 12,377.
Arrowroot flour or starch; as starch, all other, T. D. 27,749.
402— " in its natural state and not manufactured..... Free.
Arsen copper; metal unwrought, T. D. 30,069.
Arseniate of anilin, is anilin salt.
605— " of soda ..... Free
403—Arsenic ..... Free
" metallic; as arsenic, T. D. 28,700.
" ore; is arsenic, T. D. 33,778.
403— " sulphide of ..... Free.
Arsenical spar; as arsenic, T. D. 29,848.
Art castings; not sculptures, but articles of metal not provided for, T. D. 2,785.
656— " objects of, of ornamental character or educational value, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe..... Free.
303— " squares, wool. See Wool mats.

Par.

654—Art; works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed; but bond shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: Provided, That the privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

653— " works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made.

The privileges of this paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character. See Par. 654.

655— " works of art, productions of American artists residing temporarily abroad; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe ..... Free.

656— " works of art, productions of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for

Par.

presentation to a national institution or to any State or municipal corporation or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows, imported to be used in houses of worship and excluding any article, in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Art; works of; copper plate engraved, is not, T. D. 26,958, but if engravings to be produced from, are works of art, such plate is. D. L., June 25, 1912.

" works of; covers high art only, T. D. 17,784.

656— " works of (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe ..... Free.

" works of; frames, on painting, designed by artist who created painting, are not, T. D. 33,291.

" works of; wall paper designs are not, T. D. 33,280.

" works of; water color sketches for a magazine illustration, crude sketches, are not, T. D. 30,733.

" works of, wax figures are not, T. D. 6,945.

" works of; wood block, engraved, is not, T. D. 10,061.

Artichokes, in brine; vegetables in brine, T. D. 30,069.

" in natural state; vegetables in natural state, T. D. 3,188.

" olives, and truffles, mixed; vegetables prepared, T. D. 30,208.

172—Articles, containing oranges, lemons, limes, grape fruit, shaddocks, or pomelos. See Oranges, boxes, etc..... 15%

546— " actually bestowed as trophies or prizes, and received and accepted as honorary distinctions..... Free.

404— " exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury.

624— " in a crude state used in dyeing or tanning, not containing alcohol and not provided for..... Free.

" intended solely for experimental purposes may be entered under six months' bond. Sec. 4 J, Sub Sec. 4. Free.

" is not restricted to articles put in a condition for final use; covers things manufactured, things unmanufac-

Par.

tured, and things partly manufactured. 37 F. R. 197. See also T. D. 32,372.

150—Articles made wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame or lahn, and india rubber 40%

385— " manufactured, in whole or in part, not provided for... 15%

386— " not enumerated, manufactured of two or more materials, shall pay duty at the rate of the component material thereof of chief value.

386— " not enumerated, shall pay the same rate of duty as the enumerated article which they most resemble, either in material, quality, texture, or the use to which they may be applied.

386— " not enumerated, which equally resemble two or more enumerated articles on which different rates of duty are chargeable, shall pay the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty.

" of two or more materials, if packed and invoiced separately, each part dutiable separately; if inseparably attached, dutiable as an entirety, T. D. 11,536.

385— " raw or unmanufactured, not enumerated or provided for. 10%

404— " the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means ..... Free

Proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury.

If any such articles are subject to internal revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.

When manufactured tobacco which has been exported without payment of internal revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon. The reimportation of any article upon which allowance of drawback has been made, is prohibited except upon payment of duties equal to the drawbacks allowed. This paragraph shall not apply to any article manufactured in bonded warehouse and exported under any provision of law.

" to be altered or repaired may be entered under six months' bond. Sec. 4 J, Sub Sec. 4..... Free.

386— " to which two or more rates of duty shall be applicable, shall pay duty at the highest of such rates.

347—Artificial, and ornamental, flowers, and stems or parts thereof, of whatever material composed, and articles composed wholly or in chief value of..... 60%

347— " and ornamental, fruits, and articles composed wholly or in chief value of..... 60%

Par.

347—Artificial and ornamental, grains, and articles composed wholly or in chief value of 60%
347— " and ornamental, leaves, and articles composed wholly or in chief value of 60%
340— " cork. (See Cork, artificial.) ..... 8 cts. lb.
136— " baits 30%
347— " feathers, suitable for use as millinery ornaments 60%
136— " flies 30%
" flowers of beads; artificial flowers, T. D. 30,691.
" oil of bitter almonds; as oil of bitter almonds, T. D. 21,947.
357— " pearls and parts thereof 20%
357— " precious stones 20%
357— " rubies 20%
" silk waste, combed; cotton sliver by assimilation, T. D. 33,473.
" silk waste; waste not provided for, T. D. 27,937.
Artists; actors, musicians, painters, sculptors, and singers, are, T. D. 13,388.
" American; certificate required for work of, T. D. 15,540.
" American; declaration of intention to become a citizen, sufficient, T. D. 6,883, 12,274.
63—Artists' colors. See Paints 20%
" sketches; original, are not tools of trade, T. D. 7,768.
405—Asafetida ..... Free.
" regulations as to entry of, T. D. 31,097.
Asparagus leaves, preserved; as ornamental leaves, T. D. 30,277.
46—Aspic or spike lavender oil, not containing alcohol 20%
18—Aspirin 25%
210—Astilbe, clumps ..... $2.50 per 1,000.
Asbestos; crushed, is not manufactured, T. D. 16,850.
" fiber; is unmanufactured, T. D. 22,937.
" "first carded," is unmanufactured, T. D. 33,511.
" ground, is manufactured, T. D. 8,196.
367— " manufactures of, not provided for 10%
" millboard; manufacture of asbestos, T. D. 3,756.
406— " unmanufactured ..... Free
" packing, manufacture of asbestos, T. D. 27,056.
" paper, manufacture of asbestos, T. D. 3,438.
367— " woven fabric 20%
367— " yarn 20%
423—Ash, bone ..... Free.
" lumber, sawed, is not cabinet wood, but sawed lumber, T. D. 33,263.
" receivers, metal, certain, are not smoker's articles, T. D. 7,328.
605— " soda ..... Free.
" tin; a polishing powder, T. D. 18,521.
Ashes, aluminum; metallic mineral substance, crude, T. D. 33,055.
407— " beet root ..... Free.
" beet root, with 80% potash, is crude potash, T. D. 9,142.

Par.

Ashes, brass; old brass fit only for remanufacture, T. D. 27,445.
" coal; crude metallic mineral substance, T. D. 27,945.
" copper; copper scale, T. D. 33,153.
" cotton seed hulls, substance used only for manure, T. D. 26,649.
" oil; crude mineral substance, T. D. 10,060.
" opium; preparation of opium not provided for, T. D. 9,413.
" rice hull; manufactured article not provided for, T. D. 23,633.
407— " wood ..... Free.
407— " wood, lye of ..... Free.
" zinc; zinc dust, T. D. 16,734.
Asia; horses, asses, mules, sheep, goats, and swine, from; importation prohibited, T. D. 31,081.
Asphalt, brunswick; asphalt, T. D. 6,336.
534— " limestone rock ..... Free.
" mastic; asphalt, T. D. 22,854.
" westrumite; asphalt, T. D. 30,223.
534—Asphaltum ..... Free.
" cells; article composed of earthy or mineral substance, not provided for, T. D. 12,244.
" epuree; is refined, T. D. 17,920.
" ground and formed into loaves, as asphalt, T. D. 8,349.
" is a mineral substance, T. D. 13,765.
" molded into blocks for convenience in transportation only, is crude and not manufactured, T. D. 7,909.
18—Aspirin 25%
Assays, electrolytic, show 1 3/10% excess, deduct same, T. D. 13,798.
" will be made by dry or fire process, T. D. 15,497.
Asses; for breeding, animals, etc., for breeding, T. D. 26,671.
" from Asia or Africa, importation prohibited, T. D. 31,081.
397— " straying across the boundary line into any foreign country, or driven across such boundary line for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months..... Free.
210—Astilbe clumps .....$2.50 per 1,000.
Astrachan dress trimming; wool trimming, T. D. 14,565, 16,690, 16,973.
" manufacture of goat hair, T. D. 14,290.
Atlases, are books, T. D. 17,647.
Atropin sulphate; alcoholic medicinal preparation, T. D. 11,572.
Attachments in civil suits cannot be placed on goods in custody of customs officers, T. D. 8,813.
Attar of roses, artificial; as attar of roses, T. D. 25,438.
46— " of roses, not containing alcohol..... 20%
119—Automobile bodies 45%
119— " chassis 30%
" goggles; as goggles, T. D. 29,327.
358— " laces. See Laces 60%

Par.

119—Automobiles, valued at $2,000 or over..... 45%
valued at less than $2,000..... 30%
" are not household effects, T. D. 29,500, 29,593, 30,477.
" brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4 J, Sub Sec. 4 ..... Free.

119— " finished parts of, not including tires..... 30%
" foreign or domestic exported for touring, regulations, T. D. 32,799.
" not immigrants' effects, T. D. 31,706.
" with extra set of tires, extra tires dutiable as separate articles, T. D. 28,833.
" baskets, with knives, forks, and other metal fittings; an entirety, according to material of chief value, T. D. 28,851.

Autochrome cards; lithographic prints, T. D. 27,359.
" cards; printed by a combination of plate printing and lithography, as printed matter, T. D. 25,497.

330—Autograph albums, wholly or partly manufactured..... 25%

Automatons, with music box; article of metal not provided for, T. D. 17,660.

Aubepine; coal tar preparation, T. D. 29,700.

Aucuba japonica, evergreen seedling, not coniferous, nursery stock not provided for, T. D. 28,953.

Aurin; coal tar color, T. D. 20,802.

Aurolene; coal tar color, T. D. 13,583.

Avenarius, carbolineum; coal tar distillate, T. D. 32,751.
" theerol; coal tar preparation, T. D. 23,132.

Aventurine; is gold stone, an imitation precious stone, T. D. 13,377, 26,555.

Average gauge taken for malt liquors, unless application filed at time of entry for actual gauge, T. D. 3,564.
" price, wool or cotton manufactures invoiced at, value of highest priced article will be taken as average price. Sec. 2,911 R. S.
" price, assortment price is not, T. D. 14,621.
" price, articles invoiced at, pay rate applicable to highest priced article. Sec. 2,910 R. S.

Avocado pears or alligator pears; fruit not provided for, T. D. 30,447.

121—Axles, or parts thereof. See Iron or steel axles..... 10%
" shafts for grind stones, are not, are articles of metal, T. D. 16,807.

210—Azalea indica 25%

Azobenzole colors; coal tar colors, T. D. 5,593.

Azophor red; coal tar color, T. D. 17,740.

B

Par.

Babbitt metal, old worn out bearings; as waste, T. D. 31,478.
" metal; ware composed of metal not provided for, T. D. 21,480.
Babies, bath and position; are dolls, T. D. 30,847.
Baby crys, used in orchestra; are not musical instruments, T. D. 32,777.
139—Back saws 12%
545—Bacon ..... Free.
Badger hair; cleaned, sorted, and cut to lengths; animal hair, unmanufactured, T. D. 11,068.
" hair, imitation prepared; as bristles prepared, T. D. 29,790.
Badges, Salvation Army, white metal; are not jewelry, articles of metal, T. D. 31,813.
Badiane; anise seed oil, T. D. 30,828.
341—Bagatelle balls, of ivory, bone, or other materials..... 50%
Baggage; articles on the person or in the pocket of a passenger, are, and must be declared, T. D. 27,851, 28,235.
" duties on, amounting to less than $2 will not be collected, T. D. 7,288.
" in actual use; permit to land not required, T. D. 5,661.
" in transit, is not subject to seizure, T. D. 15,106.
" in transit to Canada; regulations for, T. D. 7,550.
" in transit via New Orleans; regulations for, T. D. 10,004.
" is not cargo, T. D. 33,275.
" landing and delivery of, after sunset, T. D. 14,864.
" may ship in bond from Quebec to its destination in the United States, T. D. 30,557.
" not more than 50 cigars, or 300 cigarettes, or 3 pounds of smoking tobacco, allowed free in baggage, T. D. 6,841, 32,406.
" of diplomatic representatives of foreign governments will not be examined, T. D. 16,592.
" officers and crew of U. S. naval vessels; regulations, T. D. 31,514.
642— " of persons arriving in the United States, or of residents of the United States returning from abroad. See Wearing apparel ..... Free.
" of travelers passing through the United States may be delivered to the collector for retention, or to be forwarded to any other port, for delivery to owner on his departure. Sec. 3 CC.
" regulations, T. D. 31,382.
Bagging, Dundee jute, jute fabric, not of single yarn; manufacture of vegetable fiber not provided for, T. D. 28,059.
408— " for cotton, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, seg, Russian seg, New Zealand tow, Nor-

Par.

wegian tow, aloe, mill-waste, cotton tares, or other material not bleached, dyed, colored, stained, painted, or printed, not exceeding 16 threads to the square inch, counting the warp and filling, and weighing not less than 15 ounces per square yard.. Free.

Bagging, for cotton; if over 75% of the fibers mentioned in Par. 408 are free thereunder, T. D. 31,797.

" for cotton; of vegetable fiber not specified in Par. 408, is dutiable as manufacture of vegetable fiber not provided for, T. D. 31,401, 31,516.

" for cotton; single name or word stenciled thereon, for identification, is not printed, T. D. 30,930.

408— " for cotton, waste of, suitable for the manufacture of paper ..... Free.

" jute, for tailors' use; is not suitable for bagging cotton, T. D. 1,617, 6,709.

566— " waste, used chiefly for paper making..... Free.

Bags, American; exported with drawback allowance, may be imported by other than the exporter on payment of duty equal to such drawback, T. D. 22,750.

" American; exported with drawback allowance, returned filled with goods paying specific duty, are dutiable in a sum equal to drawback allowed on exportation, T. D. 33,695.

" beaded; article composed of beads, T. D. 31,899.

" burlap; old, fit only for paper stock, as paper stock, T. D. 31,776.

" cement; from Canal Zone. See Canal.

" containing articles paying ad valorem rate; same rate as contents. Sec. 3, Par. R.

" containing cattle feed, used on outward voyage, returned empty, not owned by reimporting vessel, are not part of her equipment, T. D. 23,472.

" exported with drawback allowance, and returned and such drawback paid as duty, free on any subsequent exportation and return. D. L., Apr. 7, 1910.

" foreign, "Americanized"; as foreign, T. D. 17,927.

" foreign; exported filled with American products, dutiable, T. D. 14,726.

" foreign; washed and mended in United States, are not American manufacture returned, etc., T. D. 13,368.

566— " gunny, old, used chiefly for paper making..... Free.

" hand; dutiable at rate of material of chief value, T. D. 31,883, 32,003, 32,073.

" hand leather, with powder puff, mirror, and purse, in a pocket therein, is not fitted leather bag, but manufacture of leather, T. D. 32,244.

" india rubber, for balloons; manufacture of india rubber, T. D. 6,018.

" india rubber, with whistle; toys, T. D. 5,390.

" jute, old, torn, and dirty; as waste not provided for, T. D. 30,234.

Par.

Bags, jute, old, used for niter or saltpeter; as paper stock, T. D. 28,308.
" jute, twilled fabric; manufacture of vegetable fiber, not provided for, T. D. 27,632.
" jute, with words printed thereon; are printed, and dutiable as manufacture of jute, T. D. 30,142.
360— " leather or parchment not jewelry, permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets..... 35%
if not so fitted..... 30%
281— " made from plain woven fabrics of single jute yarns, not dyed, colored, stained, painted, printed, or bleached 10%
404— " of American manufacture exported empty and returned filled with foreign products, and imported by the exporter thereof ..... Free.
404— " of American manufacture, exported filled with American products, and imported by the exporter thereof. Free.
324— " paper, of surface coated or decorated, cloth lined or reenforced or parchment, imitation parchment or grease proof papers 35%
" paper, printed; as manufacture of paper, T. D. 27,109.
" paper, printed and lined with metal foil, metal foil chief value; article of metal, T. D. 25,087.
" rattan; manufacture of wood, T. D. 31,547.
" school, hemp; manufactures of hemp, T. D. 5,834.
" used; not entitled to drawback, T. D. 25,099.
" wistaria; manufacture of wood, T. D. 31,547.
Bains savonneux; toilet preparation, T. D. 13,561.
136—Baits, artificial 30%
Baize; is bocking, T. D. 3,279.
Bake apples; are berries edible, T. D. 30,547.
194—Baked articles, by whatever name known, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value 25%
Balata; as india rubber, T. D. 28,038, 28,298.
645—Baling wire ..... Free.
Ballast; foreign material, taken from American port, if dutiable article, is dutiable if landed, T. D. 8,500.
" if of merchantable value, if dutiable article, is dutiable if landed, T. D. 13,660.
" invoiced and on manifest, is subject to duty as merchandise, T. D. 7,728.
106—Ball bearings. See Iron or steel, ball bearings..... 35%
" clocks; are watches, T. D. 23,792.
Balloons, brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4 J, Sub Sec. 4..... Free.
" india rubber, uninflated; are not toys, but manufacture india rubber, T. D. 10,889.

Par.

106—Balls, anti friction. See Iron or steel anti friction balls... 35%
341— " bagatelle, billiard, chess and pool..... 50%
" base; are not toys, dutiable at rate of material of chief value, T. D. 31,923.
409—Balm of Gilead..... Free.
" plants; drugs, T. D. 26,735.
9—Balsams: Copaiba, fir or Canada, Peru, tolu, and all other balsams, which are natural and uncompounded and not suitable for the manufacture of perfumery and cosmetics, if in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not provided for in this section..... 10%
if advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not provided for in this section..... 15%
Provided, That no article containing alcohol shall be classified for duty under this paragraph.
Balsam Peru, crude, in capsules; a medicinal preparation, T. D. 29,809.
" Peru essence; essential oil, T. D. 28,741.
" Peru, oil; essential oil, T. D. 26,902.
" Peru, strained; is chemical compound, T. D. 27,162.
" Peru, synthetic; crude drug, T. D. 31,813. Appealed by Government, T. D. 31,851.
175—Bamboo, baskets, in chief value of..... 25%
175— " blinds, curtains, shades, or screens, not provided for.. 20%
if stained, dyed, painted, printed, polished, grained, or creosoted 25%
" curtains, beaded, costing 3 yen or less per pair, as curtains of bamboo; costing more than 3 yen per pair, as curtains of beads, T. D. 27,239.
" fiber; vegetable fiber, T. D. 24,332.
" fiber cloth; manufacture of vegetable fiber, T. D. 16,644.
" lamp shades; are bamboo shades, T. D. 32,770.
" manufactures of; manufactures of wood, T. D. 31,547.
" shoots; edible vegetables, T. D. 29,946, 29,974.
" smoked, stained, or dyed; bamboo unmanufactured, T. D. 24,394.
" splints or splits, for brooms; bamboo unmanufactured, T. D. 24,332.
" split, or chip, baskets; baskets of wood, T. D. 31,497.
" sticks; bamboo unmanufactured, T. D. 31,624.
648— " sticks, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes..... Free.
" strips, of equal length and width; are manufactures of wood, T. D. 32,149.
" walking canes; as walking canes, T. D. 27,937.
" whip sticks, finished except lashes; reeds unmanufactured, T. D. 7,070.

Par.

Banana flour; manufactured article not provided for, T. D. 28,626.
Bananas, dried; are bananas, T. D. 26,510.
Bandages, cotton; as manufacture of cotton, T. D. 31,866.
" cotton, in the piece; as cotton cloth, T. D. 31,255.
" cotton, narrow strips; manufacture of cotton, T. D. 31,866.
Bandannas; are handkerchiefs, T. D. 16,815.
262—Bandings, cotton. See Cotton bandings..... 25%
278— " flax, hemp, or ramie. See Flax bands..... 30%
316— " silk. See Silk ribbons..... 45%
262— " spindle, cotton or other vegetable fiber..... 25%
292— " wool, or wool and india rubber chief value..... 35%
Band brode; silk embroidery, T. D. 16,871.
139— " saws, steel, finished or further advanced than tempered or polished 12%
Bands, beaver; manufactures of fur prepared for use as material, T. D. 30,990.
278— " flax, hemp, or ramie. See Flax, bands..... 30%
Bank bills, not merchandise; invoice not required, T. D. 24,583.
Bankul; nut oil, T. D. 24,533.
" nuts; drugs, T. D. 24,533.
Banners for benevolent societies; are not regalia, T. D. 7,956.
" for churches; are regalia, T. D. 7,343.
" silk, painted; painting, T. D. 32,560.
Baptismal font; is not regalia, T. D. 6,249.
" fonts; may be sculptures, T. D. 27,253.
Barb needles; articles of metal, T. D. 21,505.
645—Barbed wire ..... Free.
Barberry juice; an extract of vegetable origin, suitable for dyeing, T. D. 12,537, 30,410.
Barettes, metal, set with imitation jet; are hair ornaments of metal, etc., T. D. 31,506.
143—Barium, and alloys of which barium is the component material of chief value 25%
" binoxide of; chemical compound, T. D. 31,256.
" carbonate of; is witherite, T. D. 31,256.
10— " carbonate of, precipitated..... 15%
10— " chloride of .....¼ ct. lb.
10— " dioxide of .....1½ cts. lb.
" sulphate, artificial; artificial sulphate of barytes, T. D. 24,914.
" sulphate of, with stain; as a color, not provided for, T. D. 27,182.
103—Bar iron, not provided for..... 5%
Bark baskets; manufacture of bark, T. D. 31,744.
" canoes; manufacture of bark.
410— " cinchona ..... Free.
584— " cinchona, all alkaloids or salts of..... Free.
464— " cork, unmanufactured ..... Free.
" fibrous part of; as vegetable substance, fibrous, T. D. 14,830.

Par.		
	Bark, ground; for tanning; article in a crude state for tanning, T. D. 30,037.	
624—	" hemlock, extract of, not containing alcohol and not provided for	Free.
176—	" manufactures of, or of which bark is the component material of chief value, not provided for	15%
	" raw article not provided for, T. D. 29,850.	
	" sheets, flattened by hammering; unmanufactured article not provided for, T. D. 27,426.	
	Barks, drugs. See Drugs.	
410—	" from which quinine may be extracted	Free.
624—	" such as are commonly used for tanning, not provided for	Free.
	Bar le duc jelly; jellies of all kinds, T. D. 23,848.	
188—	Barley, per bushel of 48 lbs	15 cts.
	" brew base; is ale, T. D. 25,172.	
189—	" malt, per bushel of 34 lbs	25 cts.
	" malt, small packages, used as coffee, or as substitute for; dutiable as barley malt. D. L., March 25, 1913.	
	" malt used to color beer; barley malt, T. D. 33,271.	
	" not dutiable as seed, T. D. 6,156.	
190—	" pearled, patent, or hulled	1 ct. lb.
	Barometers; according to material of chief value, T. D. 11,407.	
	Bar pins; as pins, T. D. 33,142.	
107—	Barrel hoops, iron or steel	10%
	" hoops, willow; manufactures of willow, T. D. 25,581.	
	" hoops, wood; manufacture of wood, T. D. 15,711.	
	Barrels, American manufacture, coopered abroad, free as American returned, T. D. 3,810.	
	" brandy, bright brass hoops; usual covering, T. D. 32,905.	
172—	" containing oranges, lemons, limes, grape fruit, shaddocks, or pomelos. See Oranges, boxes, etc	15%
171—	" empty	15%
133—	" for breech loading shot guns and rifles or combination shot guns and rifles further advanced than rough bored only	35%
597—	" shot gun, in single tubes, forged, rough bored	Free.
143—	Bars, aluminum	3½ cts lb.
461—	" copper, not manufactured or provided for	Free.
153—	" lead; on the lead contained therein	25%
155—	" nickel	10%
578—	" platinum	Free.
587—	" railway, iron or steel, or in part steel	Free.
631—	" tin in. See Tin	Free.
	Baryta, carbonate of; is witherite, T. D. 31,256.	
	" chlorate of; chemical salt, T. D. 6,301.	
	" nitrate of; chemical salt, T. D. 6,172.	
51—	" sulphate of	15%
51—	Barytes	15%
51—	" artificial sulphate of	20%
51—	" earth, manufactured	20%
51—	" earth, unmanufactured	15%

Par.

Base balls; are not toys, dutiable at rate of material of chief value, T. D. 31,923.

153— " bullion; on the lead contained therein..... 25%

499—Basic slag ..... Free.

Basil; drug, T. D. 26,735.

Basils; skins, tanned for morocco, T. D. 7,862.

Basins, alms; as regalia, T. D. 6,849.

Baskets, auto, willow, with knives, forks, and other metal fittings; an entirety, according to material of chief value, T. D. 28,351.

" bamboo, wood, or straw, silk chief value; as silk manufactures, T. D. 32,171.

" bark; manufacture of bark, T. D. 31,744.

" chip; baskets of wood, T. D. 31,497.

" clothes; are baskets and not furniture, T. D. 31,573, 31,574.

" cotton chief value; as cotton manufactures, T. D. 31,727, 33,237,

" Easter; as toys. D. L., June 3, 1913.

" fishing; not fishing tackle, but baskets, T. D. 32,847.

" glass; manufactures of glass, T. D. 25,807.

" hinoki; wood baskets, T. D. 31,497.

175— " in chief value of bamboo, wood, straw, or compositions of wood 25%

" iron wire, with artificial flowers; as artificial flowers, T. D. 6,230.

360— " leather or parchment not jewelry, permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets..... 35%

if not so fitted..... 30%

" lunch, willow, metal fittings; an entirety, according to material of chief value, T. D. 31,070, 31,134, 31,883, 31,912, 32,560.

" osier; baskets of wood, T. D. 25,062.

" rattan; baskets of wood, T. D. 31,547.

" sea grass; manufacture of grass, T. D. 31,759.

" shida; baskets of wood, T. D. 31,912.

" split bamboo, or chip; baskets of wood, T. D. 31,497.

" straw, wool lined; as baskets, T. D. 32,751.

" willow; as baskets of wood, T. D. 31,573, 31,574.

" willow, with glass pitcher and drinking glasses, is not an entirety, T. D. 13,355.

" wistaria; baskets of wood, T. D. 31,547.

" with or without metal receptacle for holding water; as baskets, T. D. 33,179.

Bas relief; is sculpture, T. D. 30,273.

Bass fiber, dyed; manufactured article not provided for, T. D. 29,715.

" mats; manufacture of bark, T. D. 1,792.

" matting; manufacture of bark, T. D. 12,959.

" patent, for brushes; manufacture of bark, T. D. 16,095.

Par.

Bassinet, willow; basket of wood, T. D. 31,757.
Bassoons; musical instruments, T. D. 14,737.
Bast; crude fibrous vegetable substance, T. D. 16,337.
" Cuban; manufacture of wood, T. D. 33,738.
" matting; manufacture of bark, T. D. 12,959.
Bath babies; are dolls, T. D. 30,847.
71— " brick 15%
" gloves, cotton; manufacture of cotton, T. D. 16,356.
264— " mats, cotton 25%
" tablets; toilet articles, T. D. 29,267.
Bathing suits; as wearing apparel, T. D. 13,615.
Batiste; dress goods of silk, cotton, and linen, T. D. 17,560.
Batons; are not musical instruments, T. D. 33,055.
Bats, cricket, willow and cane, cane chief value; manufacture of wood, T. D. 31,757.
" fruit; importation prohibited, T. D. 22,309.
Battenberg braids; are articles in imitation of lace, T. D. 28,519.
" rings, cotton; manufactures of cotton, T. D. 32,224.
" sets or linens; are lace articles, T. D. 27,086, 28,519, 29,106.
Battery cups or cells, plain earthenware; as earthenware, plain, T. D. 6,533.
81— " electrodes for. See Electrodes..... 25%
82— " pots, porous carbon 15%
" rods, carbon; manufacture of carbon, T. D. 33,197.
264—Batting, cotton 25%
Battledores; according to material of chief value, T. D. 2,842.
411—Bauxite or beauxite, crude, not refined or otherwise advanced in condition from its natural state..... Free.
6— " refined 15%
Bay essence or oil; essential oil, T. D. 2,644.
" leaves; drugs, T. D. 19,042.
" oil or bay leaf oil; distilled oil, T. D. 2,644.
242— " rum or bay water, whether distilled or compounded, of first proof, and in proportion for any strength greater than first proof .....$1.75 gal.
244— " rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.
242— " water. See Bay rum, per proof gallon..... $1.75
Bayonets; side arms, T. D. 32,049.
Bazin, an uncountable cotton cloth manufacture of cotton, T. D. 24,973.
Bead and shell chains; bead articles, T. D. 26,866.
" armlets; valued not over 7 marks per gross, are toys, T. D. 31,786.
" bracelets; bead articles, T. D. 5,246.

Par.

Bead bracelets, value not over 7 marks per gross; are toys, T. D. 31,786.
" chains, value not over 11 marks per gross; toys, T. D. 31,786.
" curtains; articles of beads, T. D. 28,257, 31,478.
" curtains of nuts; as bead articles, T. D. 26,707.
" fan chains, rice paste beads; articles of beads, T. D. 31,695.
" necklaces, amber; articles of beads, T. D. 28,390.
" necklaces; bead articles, T. D. 5,246.
" necklaces, coral; jewelry, T. D. 31,866.
" necklaces, valued not over 11 marks per gross; toys, T. D. 31,786.
" rice, curtains; curtains of beads, T. D. 29,703.
Beaded articles of seeds; manufactured article not provided for, T. D. 27,257.
" buttons; buttons not provided for, T. D. 29,439.
" cords; as articles of beads, T. D. 16,857.
" gimps; as articles of beads, T. D. 9,078.
Beading, cotton; is trimming, T. D. 17,950.
Beading; trimming not provided for, T. D. 14,701.
Beads, artificial flowers of; articles of beads, T. D. 30,691.
" coral; coral cut for use in the manufacture of jewelry, T. D. 28,131, 31,923.
333— " curtains and other articles not embroidered nor appliqued and not provided for, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material..... 50%
" glass; beads, T. D. 25,088.
" glass, shape of stars, crescents, and pendants; as beads, T. D. 13,309.
" hair, for trimmings; as beads, T. D. 7,895.
" imitation precious stones in the form of; are not beads but imitation precious stones, T. D. 27,420, 31,851, 31,912.
" jade; precious stones, cut, T. D. 26,802.
" nail head; are beads, T. D. 28,361, 30,667.
333— " of all kinds, including imitation pearl beads, not threaded or strung, or strung loosely on thread for facility in transportation only..... 35%
" onyx, bracelet; jewelry, T. D. 18,751.
" onyx; precious stones, cut, T. D. 29,997.
" precious stones in the form of; are not beads, but precious stones cut, T. D. 28,131, 29,997, 31,899, 31,923.
" screw; article of metal, T. D. 8,987.
200—Bean cake, and similar products..... 25%
" curd; as bean cake, T. D. 32,780.
" flour; manufactured article not provided for, T. D. 24,904, 31,352.
" pods, dried; vegetables in natural state, T. D. 29,946.
" poles; as hop poles, T. D. 27,348.
200— " stick or bean cake, and similar products..... 25%
561— " soya, oil ..... Free.
595— " St. John's ..... Free.

Par.

212—Beans, castor, per bushel of 50 lbs..... 15 cts.
" black eyed; cow peas; peas, green or dried, T. D. 28,426.
" cut, in salt or brine; as beans prepared, T. D. 33,210.
" drugs. See Drugs.
" edible, in brine; as beans, prepared, T. D. 30,069.
" for seed; as beans, T. D. 29,922.
225— " ground, or peanuts, shelled.....¾ ct. lb.
unshelled .....⅜ ct. lb.
" in bottles; bottles dutiable at same rate as contents.
" in tins, etc.; no allowance for weight of water, T. D. 33,031.
" jumping; raw article not provided for, T. D. 28,741.
" Mauritius; as beans, T. D. 27,384.
197— " not provided for, per bushel of 60 lbs..... 25 cts.
" prepared, in wooden boxes; as beans prepared, T. D. 21,456.
199— " prepared or preserved, or contained in tins, jars, bottles, or similar packages, including the weight of immediate coverings .....1 ct. lb.
606— " soya ..... Free.
" string, in brine; as beans prepared, etc., T. D. 30,069.
" string or pod; as beans, T. D. 18,523.
" sugared; confectionery, T. D. 26,117.
70— " tonka .....25 cts. lb.
" tonka, crystals or powder; a crude vegetable substance, T. D. 14,386.
70— " vanilla .....30 cts. lb.
Bearings, agate; manufacture of agate, T. D. 28,697.
106— " ball or roller. See Iron or steel ball, or roller, bearings 35%
" of precious stones, for instruments other than watches, clocks, or meters; as manufacture of mineral substance, T. D. 33,494.
" scale, crystal; articles of rock crystal other than for jewelry, T. D. 16,979.
Bear skins; are fur skins, T. D. 3,351.
" skins, dressed; dressed fur, T. D. 3,351.
" skins with head, dressed; as manufacture of fur, T. D. 3,351.
411—Beauxite. See Bauxite.
Beaver strips or bands; manufactures of fur prepared for use as material, T. D. 30,990.
Beches de mer; dried fish, T. D. 11,585, 26,735.
Bedding, is not personal effects, T. D. 27,296.
265—Bed sets, Nottingham. See Cotton lace window curtains.
" sets of lace; article made of lace, T. D. 21,918.
303— " sides, wool. See Wool mats.
Beef extract, maggi; sauce, T. D. 29,790.
545— " fresh or prepared ..... Free.
" jerked; prepared meat, T. D. 22,403.
Beer, allowance made for leakage, T. D. 26,008.
26— " coloring for 40%
" Dantzig spruce; as malt extract, T. D. 5,372.

Par.

Beer, dutiable per wine gallon of 231 cubic inches, T. D. 4,068.
" is dutiable on quantity actually imported, T. D. 30,796.
" no allowance for outage, except actual as reported by gauger, T. D. 33,303.
" is not a liquor, T. D. 14,018.
" domestic, spoiled, while abroad, duty equal to internal revenue tax, T. D. 16,291.
" provision for leakage, etc. Par. 243 does not apply. T. D. 26,008.
248— " ginger. See Ginger ale.
245— " in bottles or jugs.....45 cts. gal.
But no separate or additional duty shall be assessed on the bottles or jugs.
" mats, pulp; manufactures of pulp, T. D. 29,159.
245— " otherwise than in bottles or jugs.....23 cts. gal.
" peptonized; as alcoholic medicinal preparation, T. D. 12,843.
" weiss, condensed; as malt extract, T. D. 14,149.
Bees; live animals, T. D. 3,340.
412—Beeswax ..... Free.
407—Beet root ashes ..... Free.
" root ashes, with 80% potash; is crude potash, T. D. 9,142.
" root and chicory; as chicory prepared, etc., T. D. 30,550.
" root and figs; substitute for coffee, T. D. 30,550.
212— " . (except sugar beet) seed.....3 cts. lb.
" slop; substance used only for manure, T. D. 32,149.
" sugar residue; substance used only for manure, T. D. 32,149.
595— " sugar, seeds ..... Free.
198—Beets, of all kinds..... 5%
210—Begonia, bulbs .....$1.00 per 1,000.
Belladonna extract; medicinal preparation, T. D. 27,665.
413—Bell metal, broken and fit only to be remanufactured..... Free.
413—Bells, broken ..... Free.
" chimes; musical instruments, T. D. 9,414.
" church; articles of metal, T. D. 31,478.
" electric; articles of metal, T. D. 5,941.
" small and small value; as toys, T. D. 3,382.
Belt buckles, fancy metal, or set with imitation precious stones; are jewelry, T. D. 26,681, 27,777.
151— " buckles, made wholly or in chief value of iron or steel 15%
Belting; cotton tape for cigarette machinery; as belting for machinery, of cotton, T. D. 31,187.
262— " for machinery made of cotton or other vegetable fiber and india rubber, or of which cotton or other vegetable fiber is the component material of chief value 15%
" machinery, cotton, so called; a narrow cotton fabric; as cotton webbing, T. D. 31,958.
" machinery; endless rubber apron is not, T. D. 33,217.

Par.

Belting, woven or cut into lengths; as wearing apparel. D. L., Jan. 31, 1911. T. D. 29,031.

319—Beltings, artificial or imitation silk, or artificial or imitation horsehair 60%

262— " cotton. See Cotton bandings..... 25%

278— " flax, hemp, or ramie. See Flax bands..... 30%

150— " made wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame, or lahn, and india rubber 40%

316— " silk. See Silk ribbons..... 45%

292— " wool, or wool and india rubber chief value..... 35%

Belts; are wearing apparel, T. D. 27,868.

262— " cotton. See Cotton bandings..... 25%

" endless, for printing and paper machines; manufacture of wool, T. D. 11,381.

278— " flax, hemp, or ramie. See Flax bands..... 30%

360— " leather or parchment, not jewelry, permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets..... 35%

if not so fitted 30%

" sequin; articles of metal, T. D. 28,104.

316— " silk or silk and india rubber chief value..... 45%

292— " wool, or wool and india rubber chief value..... 35%

98—Benches, alabaster 45%

98— " breccia 45%

98— " marble 45%

98— " onyx 45%

Bene; drug, T. D. 26,735.

Benedictine; spirituous beverage, T. D. 10,660.

Benevolent societies; not entitled to free entry provisions, T. D. 8,043.

Bengal matches; fireworks, T. D. 28,575.

Bengalines; silk and wool dress goods, T. D. 12,840, 14,147.

23—Benzaldehyde, not medicinal and not color or dye..... 10%

Benzene reagent; is benzole, T. D. 30,027.

23—Benzidin, not medicinal and not color or dye..... 10%

561—Benzine ..... Free.

67—Benzoate of soda .....5 cts. lb.

Benzoic acid sulfinid; is saccharin, T. D. 27,280.

23—Benzol, nitro 10%

22— " not medicinal and not colors or dyes..... 5%

Benzonaphthol; a medicinal coal tar preparation, T. D. 21,591.

Benzosol; an alcoholic medicinal preparation, T. D. 15,173.

Benzoyl chloride; coal tar preparation, T. D. 32,681.

Benzyl acetate; a chemical compound, T. D. 26,902.

25 " chloride, not medicinal and not color or dye..... 10%

Bequests; are dutiable as merchandise, T. D. 18,454.

" not household effects, T. D. 21,883.

Berberia crystals; alcoholic medicinal preparation, T. D. 13,701.

Bergamot, oil, artificial; as oil of bergamot, T. D. 25,361.

46— " oil, not containing alcohol..... 20%

52—Berlin blue. See Blues..... 20%

217—Berries, all edible, when desiccated, not provided for.....1 ct. lb.

217— " all edible, when dried, not provided for.....1 ct. lb.

Par.

217—Berries, all edible, when evaporated, not provided for.....1 ct. lb.
217— " all edible, when prepared in any manner, not provided for.1 ct. lb.
" cloud; are edible, T. D. 28,988.
" cooked in syrup, drained, and dried; as comfits, T. D. 29,974.
" cooked or steamed, without sugar; are prepared, T. D. 27,795.
217— " cranberries 10%
" drugs. See Drugs.
217— " edible, in their natural condition.....½ ct. qt.
" elder; an edible, T. D. 28,910.
483— " green, ripe, or dried, not provided for..... Free.
" in water; dutiable per dry quart of 67.2 cubic inches, T. D. 26,512.
" in water, for purpose of transportation only; as in natural state, T. D. 23,731, 24,887.
" pickled; as prepared, T. D. 28,967.
" strung for use as beads; dutiable as beads, T. D. 7,733.
Berry jam; as sweetmeats, T. D. 30,167.
Beryl; a semi precious stone, T. D. 32,778.
" made into an artificial stone; is an imitation precious stone, T. D. 32,778.
Betanaphthol, bismuth; medicinal preparation, T. D. 21,360.
Beta naphthylamin; as naphthylamin, T. D. 24,335.
Betel leaves and nuts; raw articles not provided for, T. D. 10,746.
Betulinum oil; is birch tar oil, T. D. 12,333.
248—Beverages containing no alcohol. See Ginger ale.
248— " not provided for containing not more than 2% of alcohol. See Ginger ale.
241— " spirituous. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, but in no case less than .....$1.75 gal.
240— " spirituous, of all kinds, containing spirits, not provided for, per proof gallon..... $2.60
Bezoar; medicinal preparation, T. D. 30,983.
414—Bibles, comprising the books of the Old or New Testament, or both, bound or unbound..... Free.
Bibs, cotton, printed in the piece; partly made wearing apparel, T. D. 15,867.
" wearing apparel, T. D. 31,070.
64—Bicarbonate of potash, refined.....½ ct. lb.
67— " of soda .....¼ ct. lb.
Bichloride of mercury; chemical compound, T. D. 22,970.
64—Bichromate of potash .....1 ct. lb.
67— " of soda .....¾ ct. lb.
Bicycle cement; manufacture of india rubber, as all other cement, etc., T. D. 19,350.
126— " chains; sprocket chains 25%
" mud flaps or guards; parts of bicycles, T. D. 33,738.

Par.

Bicycle protectors, containing fulminates; as fulminates not provided for, T. D. 20,652.
" saddles; parts of bicycles, T. D. 33,591.
120—Bicycles 25%
" are not household effects, T. D. 30,477.
" are not personal effects, T. D. 19,446.
" are not tools of trade, T. D. 18,785.
" are vehicles of immigrants, T. D. 18,886.
" brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4 J, Sub Sec. 4 ..... Free.
120— " finished parts of, not including tires..... 25%
" may be brought across the border for touring not exceeding 5 days, T. D. 18,363.
Bijouterie; is not jewelry, T. D. 2,932.
Billiard balls, ivory, unfinished; as manufactures of ivory, T. D. 18,559.
341— " balls, of ivory, bone, or other materials..... 50%
15— " chalk 25%
" table; may be household effect, T. D. 30,477.
Billikens; are not toys, T. D. 31,335.
Bills, pruning; are not pruning knives, T. D. 7,119.
415—Binding twine manufactured from New Zealand hemp, Manila, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding 750 feet to the pound ..... Free.
262—Bindings, cotton 25%
278— " flax, hemp, or ramie. See Flax bands..... 30%
316— " silk. See Silk ribbons..... 45%
257— " skirt, of cotton or other vegetable fiber, except flax, hemp, or ramie, plushes, velvets, velveteens, corduroys, or other pile fabrics..... 40%
292— " wool, or wool and india rubber chief value..... 35%
23—Binitrochlorbenzol, not medicinal and not color or dye..... 10%
23—Binitrobenzol, not medicinal and not color or dye..... 10%
23—Binitrotolnol, not medicinal and not color or dye..... 10%
Binoxide of barium; chemical compound, T. D. 31,256.
Birnstein; pumice stone scouring bricks; manufacture of pumice stone, T. D. 31,589.
Birch bark; raw article not provided for, T. D. 29,850.
" is not a cabinet wood, T. D. 14,884.
561— " tar, oil ..... Free
" wood; is not cabinet wood, T. D. 25,567.
Birds and fowl, game, if from a country where they are not found in a wild state; are poultry, T. D. 28,652.
" cooked, in tins; prepared meat, T. D. 30,227.
" eggs of game, etc., regulations as to entry, T. D. D. 30,637.
478— " eggs ..... Free.
Provided, however, That the importation of eggs of game birds or eggs of birds not used for food,

Par.

except specimens for scientific collections, is prohibited: Provided further, That the importation of eggs of game birds for purposes of propagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury.

227—Birds, game, dressed 30%
" importations of under Act May 25, 1900, regulations, T. D. 30,310.
" mechanical owl; feathers, dressed, etc.; not suitable for millinery ornaments, T. D. 30,037.
" mechanical singing; as musical instruments, T. D. 16,219.
" mounted, with artificial flowers; mantel ornaments; as artificial flowers, T. D. 6,320.
416— " not provided for ..... Free.
" skins and feathers for decoys; feathers, dressed, etc.; not suitable for millinery ornaments, T. D. 30,037.
" when dutiable as poultry. See T. D. 28,652.
347— " wild; feathers, quills, heads, wings, tails, skins, or parts of skins, either raw or manufactured, except for scientific or educational purposes, prohibited.
" wild; regulations as to entry, T. D. 30,310.
Biscuit, dog; as biscuit not provided for, T. D. 31,146.
" gluten; as biscuit not provided for, T. D. 31,589.
194—Biscuits, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value 25%
417— " not provided for ..... Free.
418—Bismuth ..... Free
" betanaphthol; medicinal preparation, T. D. 21,360.
" in sticks; as bismuth, T. D. 8,868.
65— " salts and all other compounds and mixtures, of which bismuth constitutes the element of chief value..... 10%
" subnitrate; medicinal preparation, T. D. 11,227.
80—Bisque ware. See China.
Bisulphate and bisulphide of carbon; chemical compound, T. D. 11,416.
" of lime; chemical compound, T. D. 13,071.
" of potash; chemical salt, T. D. 11,053.
Bitter almonds, artificial oil of; as oil of bitter almonds, T. D. 21,947.
" sweet twigs; drugs, T. D. 32,767.
240—Bitters, of all kinds, containing spirits, not provided for, per proof gallon $2.60
244— " of all kinds, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.
534—Bitumen ..... Free.
" emulsion; coal tar preparation, T. D. 28,659.
" is a mineral substance, T. D. 13,765.

Par.

Bitumen, manufactured; article composed of mineral substance, T. D. 21,343.

451—Bituminous coal ..... Free.

Bixine, and extract of; an extract of vegetable origin, suitable for dyeing, T. D. 29,763, 29,834.

447—Black, bone, not suitable for use as a pigment..... Free.

" bone, spent; as animal carbon, T. D. 14,700.

" butt; not a cabinet wood, T. D. 27,331.

461— " copper ..... Free.

" direct; a chemical compound, T. D. 15,119.

53— " gas and lamp, dry or ground in or mixed with oil or water 15%

631— " oxide of tin. See Tin..... Free.

53— " pigments, made from bone, ivory, or vegetable substance, by whatever name known..... 15%

580— " salts ..... Free.

" steam; extract of logwood, T. D. 18,057.

" vulcan; is lamp black, T. D. 27,705.

11—Blacking of all kinds..... 15%

122—Blacksmiths' hammers, tongs, and sledges, iron or steel.... 10%

419—Bladders, crude, dried or salted for preservation only, and unmanufactured, not provided for..... Free.

367— " manufactures of, not provided for..... 10%

Blades, buck saw; as saws not provided for, T. D. 30,382.

51—Blanc fixe 20%

Blanco; shoe polish, T. D. 31,335.

Blank books for postage stamps; as postage stamp albums, T. D. 33,695.

329— " books, not provided for..... 15%

264—Blankets, cotton, not embroidered or in part of lace..... 25%

" endless, cotton folds cemented with rubber, cotton chief value; manufacture of cotton, T. D. 8,226.

" for printing machines; according to material of chief value, T. D. 17,266.

" horse, accompanying free horses; free, T. D. 6,777, 33,054.

" horse; as blankets, T. D. 24,701.

" horse, of wool; as wool blankets, T. D. 15,021.

" steaming; manufactures of wool, T. D. 18,890.

289— " wool, wholly or in chief value of wool..... 25%

" woolen, embroidered; as woolen blankets, T. D. 32,031.

346—Blasting caps .....$1.00 per 1,000.

501— " explosive substances used for, not provided for..... Free.

346— " fuses 15%

Blatt stitch; is embroidery, T. D. 15,154.

Bleacher's blue; is not a dye or color; is a manufactured article not provided for, T. D. 31,744.

Bleaching liquid; chemical compound, T. D. 10,006.

12— " powder, or chloride of lime.....1/10 ct. lb.

" powder, soap, soda carbonate, etc.; chemical compound, T. D. 12,041.

Bleimennige; red lead, T. D. 28,468.

Blende; is zinc, T. D. 31,509.

Par.

Bleu d'Orient; color, not provided for, T. D. 3,361.
Bleu rapeur; coal tar preparation, T. D. 2,643.
426—Blind, books and music, in raised print, used exclusively by.. Free.
426— " printing apparatus, machines, presses, and types for the use of, exclusively ..... Free.
426— " special apparatus and objects serving to teach..... Free.
175—Blinds, of bamboo, wood, or straw, or composition of wood, not provided for 20%
if stained, dyed, painted, printed, polished, grained, or creosoted 25%
Blocks, chopping; wood blocks, rough hewn, sawed, or bored, T. D. 31,236.
" for bowling balls; wood blocks, rough hewn, sawed, or bored, T. D. 16,564.
" for brushes; wood blocks, rough hewn, sawed, or bored, T. D. 17,826.
647— " gun, for gun stocks, rough hewn or sawed, or planed on one side, not provided for..... Free.
647— " heading, wood, rough hewn, sawed, or bored, not provided for ..... Free.
647— " last, wood, rough hewn, sawed, or bored, not provided for ..... Free.
153— " lead, on the lead contained therein..... 25%
647— " oar, wood, rough hewn, sawed, or bored, not provided for ..... Free.
631— " tin in. See Tin..... Free.
647— " wagon, wood, rough hewn, sawed, or bored, not provided for ..... Free.
" wood, for engravers and for type; wood cut into blocks suitable for the articles into which they are intended to be converted, T. D. 33,594.
647— " wood, rough hewn, sawed, or bored, not provided for.. Free.
163— " zinc 15%
447—Blood char ..... Free.
476— " dragon's ..... Free.
420— " dried, not provided for ..... Free.
" pudding; prepared meat, T. D. 32,987.
" stone; is a precious stone, T. D. 28,437.
Blowage; no allowance for, on wines or liquors, T. D. 8,134.
Blue billy; residuum of burnt pyrites, T. D. 14,385.
" bleacher's; is not a dye or color, is a manufactured article not provided for, T. D. 31,744.
" Bremen; a blue containing ferrocyanide of iron, T. D. 1,705.
450— " clay, common, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks ..... Free
" developer; coal tar preparation, T. D. 13,067.
" gallamine; coal tar color, T. D. 12,827.
" gray; a pigment with small quantity of ultramarine; as a color not provided for, T. D. 28,294.
" hydron; coal tar color, T. D. 33,391.
" mass; medicinal preparation, T. D. 620.
" pulp; manufactured article not provided for, T. D. 4,089.

Par.

52—Blue, ultramarine, whether dry, in pulp, or ground in or mixed with oil or water..... 15%

421— " vitriol, or sulphate of copper..... Free.

52— " wash, containing ultramarine 15%

" wash; without ultramarine, a coal tar color, T. D. 13,060.

Blues, Par. 52; refers only to blues which are paints or colors, T. D. 31,112.

52— " such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water..... 20%

Boar, wild; as swine, T. D. 22,586.

Boards, American; exported to wrap fabrics on, as containers, American, returned, T. D. 28,043.

" See Wood.

647— " sawed, not further manufactured than sawed, planed, and tongued and grooved, not provided for..... Free.

169— " sawed, of cedar commercially known as Spanish cedar, lignum vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood 10%

347—Boas, composed wholly or in chief value of feathers, downs, or artificial feathers, fruits, grains leaves, or flowers 60%

Boat knees; are not ship timber, T. D. 29,339.

" with American engine; an entirety, T. D. 33,644.

Boats; are not household effects, T. D. 30,477.

533— " life. See Life boats ..... Free.

" motor, and racing shells, brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4 J, Sub Sec. 4..... Free.

Bobbinet, cotton; is lace, T. D. 10,064.

301—Bockings, printed, colored, or otherwise..... 20%

135—Bodkins of metal 20%

Boiler flues, Purves ribbed steel; as steel flues, T. D. 12,018, 29,007.

Boleros; are wearing apparel, T. D. 31,109.

Bologna sausage; prepared meat, T. D. 28,775.

" sausage with sauerkraut; prepared vegetables, T. D. 16,485.

123—Bolt blanks, iron or steel..... 10%

422—Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use..... Free.

" cloth, for other than milling purposes; as silk woven fabric, T. D. 12,554.

647—Bolts, handle, wood, not provided for..... Free.

647— " heading, wood, rough hewn, sawed, or bored, not provided for ..... Free.

123— " iron or steel, with or without threads or nuts..... 10%

" security, for autos, leather covered head, and with washers; parts of automobiles, T. D. 31,883; without washers and leather as bolts, T. D. 30,419.

Par.		
647	Bolts, shingle, wood, not provided for	Free.
647	" stave, wood, rough hewn, sawed, or bored, not provided for	Free.
344	Bombs, the weight to include all coverings, wrappings, and packing material	10 cts. lb.
	Bonbonnieres; fancy boxes, T. D. 4,268.	
	Bonds, signed; are not goods, wares, or merchandise; are free as of no commercial value, T. D. 25,594.	
	" which are forbidden carriage in U. S. mails; importation prohibited, T. D. 31,411.	
423	Bone ash	Free.
341	" bagatelle balls	50%
341	" billiard balls	50%
53	" black	15%
447	" black, not suitable for use as a pigment	Free.
	" black, spent; as animal carbon, T. D. 14,700.	
	" buttons, lace covered; buttons not provided for, T. D. 30,547.	
262	" casings, cotton. See Cotton bandings	25%
316	" casings, silk. See Silk ribbons	45%
447	" char	Free.
341	" chessballs	50%
341	" chessmen	50%
339	" collar or cuff buttons	40%
	" crochet needles; as crochet needles, T. D. 22,807.	
472	" cuttle fish	Free.
341	" dice, dominoes, draughts, chessmen, chessballs, and billiard, pool, bagatelle balls, and poker chips	50%
341	" dominoes	50%
341	" draughts	50%
423	" dust or animal carbon	Free.
	" fobs; manufacture of bone, T. D. 32,794.	
	" grease; grease not provided for, T. D. 25,550.	
	" "jewelry"; manufacture of bone, T. D. 32,794.	
	" knitting needles; as knitting needles, T. D. 22,807.	
368	" manufacture of, not provided for	20%
423	" meal	Free.
	" necklaces; manufacture of bone, T. D. 3,119.	
	" opera glasses, miniature, with pictures therein; manufacture of bone, T. D. 25,734.	
	" phosphates; substances used only for manure, T. D. 27,916.	
	" pins; manufacture of bone, T. D. 32,794.	
341	" poker chips	50%
341	" pool balls	50%
	" size substitute; chemical compound, T. D. 25,604.	
	" size; is glue size, T. D. 24,950.	
339	" studs	40%
	" swords; as swords, T. D. 32,841.	
	" tallow; grease not provided for, T. D. 12,349.	
	" tankage; substance used only as manure, T. D. 31,832.	
	" tape needles; as tape needles, T. D. 33,594.	
	Bones; are not musical instruments, T. D. 33,055.	
423	" crude, burned, calcined, ground, steamed, but not otherwise manufactured	Free.

Par.

Bones, dress; of corium and animal fiber; manufactures of horn, T. D. 17,933.
" human, mounted; preparation of anatomy, T. D. 32,943.
" unless clean and free from animal by products, require disinfection, T. D. 33,501.
Bonito, dried; fish skinned or boned, T. D. 32,681.
Bonnet forms of straw; as bonnets of straw, T. D. 12,430.
158— " pins, of base metal 20%
354—Bonnets; bodies, hoods, plateaux, forms or shapes for, fur. See Hats 45%
354— " fur. See Hats 45%
335— " of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured, but not blocked or trimmed... 25%
if blocked or trimmed, and in chief value of such materials. See Hats 40%
Booklet; lithographic folder is not, T. D. 29,464.
" lithographic folder, with insert loosely bound, is a booklet, T. D. 32,327.
Booklets in language other than English; as booklets, T. D. 33,620.
325— " lithographed, wholly or in chief value of paper.....7 cts. lb.
325— " wholly or in chief value of paper, decorated in whole or in part by hand or by spraying, whether or not lithographed .....10 cts. lb.
Bookplate, copper; engraved plate for printing, T. D. 29,790.
Books, American; publisher's imprint sufficient evidence, T. D. 12,742.
" baby; as books, T. D. 32,327.
424— " bound or unbound, imported by authority or for the use of the United States or for the use of the Library of Congress ..... Free.
425— " bound or unbound, which shall have been printed more than 20 years at the date of importation..... Free.
" by mail; dutiable, T. D. 26,855.
" check, lithographed; as lithographed booklets, T. D. 29,618.
" children's, language other than English; not as books in language other than English, T. D. 30,615.
381— " cigarette 50%
" collections of lithographic prints are not, T. D. 13,343.
" copy, unbound sheets for; are printed matter, T. D. 15,958.
" copyrighted in United States; reprints of forfeited, if imported, T. D. 7,759.
" copyrighted; importation prohibited, T. D. 25,286.
" covers, imported separately; according to material of chief value, T. D. 21,175.
" definition of term, T. D. 28,223.
" dutiable value of, T. D. 3,238.
" for Library of Congress, sent to secure copyright; free on certificate of Librarian, T. D. 14,587.
" if bound appropriately as to text and contents; dutiable Par. 329, regardless of binding, T. D. 30,326.

Par.

426—Books, in raised print, used exclusively by the blind..... Free.

" in sets, some volumes of which are not printed over 20 years; such volumes dutiable, T. D. 28,838.

" index is not a periodical, T. D. 9,259.

" law, for private law library; dutiable, T. D. 21,903, 26,899.

" law, for public law library, not more than two copies, T. D. 22,079, 22,585.

328— " letter copying, wholly or partly manufactured..... 30%

" loose, unfolded sheets, arranged in order for binding; are books, T. D. 28,223.

" loose, unfolded, unassembled sheets; are not, T. D. 28,838.

427— " maps, music, engravings, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe..... Free.

" music, in language other than English; as books in language other than English, T. D. 21,995.

329— " music, not provided for 15%

" music, with text incident to the music in foreign text; not as books in language other than English, T. D. 31,720.

" music, words and notations in foreign language; as music in books, T. D. 33,763.

" must be marked with country of origin. Sec. IV, F, Sub Sec. 1.

" note or memorandum; as blank books, T. D. 9,904.

" note, with pencils; dutiable separately, T. D. 25,482.

" obscene; prohibited importation. Sec. IV, G, Sub Sec. 1.

329— " of all kinds, bound or unbound, not provided for..... 15%

428— " of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale ..... Free.

" other than English, etc., what are, T. D. 23,194,

325— " paper, or other material, for children's use, not exceeding in weight 24 ounces each.....4 cts. lb.

" portfolios are, T. D. 26,518.

" powder; toilet articles, T. D. 26,852.

" printed in part by lithographic process; are books, T. D. 11,599.

" printed over 20 years, containing loose engravings; engravings dutiable separately, T. D. 4,006.

" printed over 20 years, imported in sheets; as books printed over 20 years, T. D. 28,223.

Par.

Books, printed plates or sheets, each plate packed separately; are not books, T. D. 29,437.
" printed sheets of illustrations, part of a book; are not books, T. D. 31,720.
426— " printed wholly or chiefly in languages other than English ..... Free.
582— " professional, of persons emigrating to the United States. See Professional books..... Free.
425— " public documents issued by foreign governments..... Free.
" public documents issued by foreign governments, are free even if sold to the general public, T. D. 30,572.
425— " publications issued for their subscribers or exchanges by scientific and literary associations or academies.. Free.
425— " publications of individuals for gratuitous private circulation, not advertising matter..... Free.
" published and imported in separate parts or numbers; one declaration enough for entire series. Sec. III, E.
" sample; with text, as printed matter, T. D. 22,143; without text, as books, T. D. 29,559.
" small slate, with mirror; are not books or mirrors, are dutiable according to material of chief value, T. D. 15,029.
426— " text, used in schools and other educational institutions ..... Free.
" treating of applying dyes to textiles; are publications of individuals for gratuitous private circulation, T. D. 31,184.
" wedding; are books, T. D. 32,327.
262—Boot lacings, cotton or other vegetable fiber..... 25%
530—Boots, leather forms for ..... Free.
530— " made wholly or in chief value of leather..... Free.
" rawhide; as manufactured article not provided for, T. D. 29,449.
Borage; drug, T. D. 26,735.
429—Borate material, crude and unmanufactured, not otherwise provided for ..... Free.
" material; what is, T. D. 25,506.
429— " of lime ..... Free.
" of manganese; chemical compound, T. D. 25,315.
429— " of soda, crude ..... Free.
67— " of soda, or borax refined..... ⅛ ct. lb.
Borax, adulterated with sodium carbonate; as borax, T. D. 26,997.
" and metal brazing compound; as articles of metal, T. D. 32,560.
429— " crude and unmanufactured ..... Free.
" glass; is borax, T. D. 25,149.
67— " refined ..... ⅛ ct. lb.
" soap, and sodium carbonate; a toilet article, T. D. 32,960.
Bordeaux red; coal tar color, T. D. 6,414.
332—Borders, paper or cardboard 25%
Bormangon; chemical compound, T. D. 25,315.

Par.

357—Bort 10%

" imitation; manufactured article not provided for, T. D. 17,632.

" rough, drilled; are not diamonds advanced by cutting, T. D. 26,490.

" set in steel for engravers; article of metal, T. D. 22,154.

607—Botany, specimens of, when imported for scientific public collections, and not for sale..... Free.

164—Bottle caps, of metal, if not decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color..... 30%

if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color... 40%

" caps, viscose; as metal bottle caps by assimilation, T. D. 33,591.

" openers, packed with bottles; not dutiable as charges pertaining to bottles, but separately as merchandise, T. D. 17,492.

" stoppers, china, with name; as china printed, T. D. 22,081.

Bottles; carafes are not, T. D. 12,858.

" charges for corks, wiring, labels, etc., are not part of bottles, T. D. 27,806, 28,757.

" chemical, for colleges; free as scientific and philosophical utensils, T. D. 6,939.

" containing scientific preparations for colleges; are free, T. D. 13,165.

" domestic, reimported; American goods returned, T. D. 18,667, 18,709.

" double, if unsilvered; manufacture of blown glass and metal, T. D. 33,220.

" double, silvered; as bottles silvered, T. D. 33,220.

" dram, or pocket flasks; manufacture of glass, T. D. 8,660.

" dropping, flint glass blown in mold; as flint glass bottles, T. D. 31,969.

" feeding; manufacture of glass, T. D. 12,676.

" filled, are not covered by Sec. 3 R relating to unusual coverings, unless the bottles are excepted from the operation of Par. 83, T. D. 15,868.

" glass, opal; bottles of colored glass, T. D. 14,632.

" glass. See Glass bottles.

" "Icy hot." See Bottles, double.

" old; are not junk, but dutiable as bottles, T. D. 24,046.

" opal glass, pressed; as pressed bottles, T. D. 29,248.

" ordinary containers, covered with wicker or willow, wicker chief value; as bottles, T. D. 33,241.

404— " quicksilver, of American manufacture ..... Free.

" scent, silver; are not jewelry, T. D. 12,143.

" shells, Thermos or double bottles; manufactures of blown glass, T. D. 30,665.

Par.

Bottles, siphon, with metal fittings, metal chief value; as articles of metal, T. D. 4,985.

" siphon, without metal tops; as blown glass bottles, T. D. 18,375.

" special provisions:

Bottles containing beans, peas, or chocolate, candy and confectionery pay the same rates as their contents. See Pars. 180, 199 and 231, T. D. 32,764.

Bottles containing olives, olive oil, and fluid malt extract are dutiable under Par. 83. See Pars. 45, 216, 218 and 246.

Bottles containing wines of any kind, ginger cordial, vermuth, sake, ale, porter, stout and beer, shall pay no separate or additional duty. See Pars. 243, 244, 245.

248— Bottles containing ginger ale or beer, lemonade, soda water and similar beverages, in plain green or colored, molded or pressed glass bottles, shall pay no separate or additional duty; but if in other than such bottles, or in such bottles holding more than 1½ pints, duty shall be at the rates chargeable for empty bottles.

249— Bottles containing natural or imitation mineral water shall pay ½ the duty that would be chargeable if imported empty.

" Thermos, silvered; as bottles silvered, T. D. 33,220; unsilvered, manufactures of blown glass, T. D. 33,220.

" wicker covered, metal fittings, metal chief value, articles of metal; wicker chief value; manufacture of willow, T. D. 27,309.

" with metal mountings or fittings; according to material of chief value, T. D. 27,771.

" Woulff; bottles of blown glass, other than containers for holding or transporting merchandise, T. D. 30,893.

147—Bottoms, copper 5%

Bougies; according to material of chief value, T. D. 28,649.

Bouillon cubes; manufactured article not provided for, T. D. 33,394.

Bouquet oenanthique des vins; fruit ether, T. D. 6,837.

Boutonnieres, celluloid; artificial flowers, T. D. 31,956.

347— " composed wholly or in chief value of feathers, downs, or artificial feathers, fruits, grains, leaves, or flowers 60%

Bows, violin, hair for; horse hair unmanufactured, T. D. 15,686.

161—Box chronometers, and parts thereof..... 30%

171— " packing, shooks, of wood, not provided for..... 15%

171— " sugar, shooks 15%

Boxes, appliqued; appliqued articles, T. D. 32,370, 32,960.

" bonbon, metal; articles of metal, T. D. 27,801.

" bonbon, papier mache, form animals, etc.; as toys, T. D. 17,956.

" cash, small and cheap; not toys, T. D. 33,511.

" cigar, empty; manufacture of wood, T. D. 26,390.

Par.

Boxes, containing merchandise, if for any other use than coverings and of unusual character; are unusual coverings, T. D. 11,994, 12,114.

172— " containing oranges, lemons, limes, grape fruit, shaddocks, or pomelos 15%
If the thin wood sides, tops, and bottoms are of the growth and manufacture of the United States. Free.
See Oranges, boxes, etc.

" empty cheese; as packing boxes, T. D. 12,315.

360— " leather or parchment, not jewelry, permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets..... 35%
if not so fitted..... 30%

" lemon, orange, and fruit; are distinct importations, T. D. 11,200.

324— " of papier mache, covered with paper. See Paper boxes. 35%

324— " of paper. See Paper boxes.

324— " of wood, covered with paper. See Paper boxes..... 35%

171— " packing, empty 15%

" paper, fancy forms and shapes, for candies; as toys, T. D. 31,757.

" paper or cardboard, other than surface coated paper; manufactures of paper, T. D. 29,516.

" paper, papier mache, or wood covered with surface coated paper, if imported filled with merchandise; are coverings and pay same rates as contents, T. D. 31,626.

" pill, willow; manufacture of willow, T. D. 15,396.

" representing natural fruit; as artificial fruit, T. D. 31,757.

" shell and paper, paper chief value; as manufacture of paper, T. D. 12,924.

" silk embroidered; as articles embroidered, T. D. 29,445.

" snuff; are not smoker's articles, T. D. 15,416.

404— " steel, of American manufacture exported empty and returned filled with foreign products..... Free.

404— " steel, of American manufacture exported filled with American products ..... Free.

" wood, covered with surface coated paper, lined with cotton or silk; as boxes of wood covered with surface coated paper, T. D. 33,511.

648—Boxwood, in the log, rough, or hewn only..... Free.

169— " when sawed into boards, planks, deals, or other forms, and not provided for 10%

Bracelets of onyx beads; as jewelry, T. D. 18,751.

" collodion, small, and not suitable for children's wear; toys, T. D. 31,883; suitable for children's wear; articles of collodion, T. D. 32,020.

" beads, value not over 7 marks per gross; are toys, T. D. 31,786.

" bead; bead articles, T. D. 5,246.

" jewelry, T. D. 8,751.

Par.

Bracelets, watch; movement and bracelet dutiable separately, T. D. 26,285, 31,940.

Bracken; Japanese edible vegetable; as vegetable, T. D. 27,020.

262—Braces, cotton. See Cotton bandings..... 25%

316— " silk. See Silk ribbons..... 45%

292— " wool, or wool and india rubber chief value..... 35%

554—Brads ..... Free.

Braid, soutache, gilt; is article made of metal thread, T. D. 14,717.

Braiding; is not embroidery, T. D. 12,954.

" is not lace or imitation of lace, T. D. 28,519.

Braids, Battenberg; are articles in imitation of lace, T. D. 28,519.

" coxcomb; worsted dress trimmings, T. D. 16,361.

" leghorn; are straw braids, T. D. 32,488.

" hat, metal and straw, straw chief value; as braids of straw for hats, T. D. 11,370.

334— " hat, ramie 40%

334— " hat, ramie, manufactures of..... 50%

" hat, straw, etc., natural; are not bleached or colored, T. D. 33,668.

" hat, straw, etc., sulphur bleached in the field; are not bleached, T. D. 30,626.

358— " loom woven and ornamented in the process of weaving, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of.... 60%

358— " made by hand or on any braid machine, knitting machine, or lace machine, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of..... 60%

335— " plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored, or stained..... 15%

if bleached, dyed, colored, or stained..... 20%

But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

" ramie, for other than hats; as braids of whatever yarn, thread, or filament composed, T. D. 27,033, 32,560.

426—Braille tablets ..... Free.

Branches of trees, chemically treated, decorative; as ornamental leaves, T. D. 25,825.

Branding or marking country of origin. Sec. IV, Art. F, Sub Secs. 1 and 2.

26—Brandy, coloring for 40%

241— " imitations of, imported by any name whatever, shall be subject to the highest rate of duty provided for the genuine article intended to be represented and in no case less than.....$1.75 gal.

Par.

244—Brandy, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.

241— " No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof.

237— " per proof gallon..... $2.60

167—Brass, articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for.... 20%

" ashes; old brass fit only for remanufacture, T. D. 27,445.

" cannon, old; article of brass, T. D. 24,549.

430— " clippings from, fit only for remanufacture..... Free.

430— " old, fit only for remanufacture..... Free.

" neck chains, valued less than 20 cents a dozen; jewelry, T. D. 33,367.

158— " pins. See Pins 20%

" red; is brass, T. D. 10,865.

" skimmings; old brass fit only for remanufacture, T. D. 27,445.

356— " stampings, separate or in strips or sheets, suitable for use in the manufacture of articles to be carried or worn on, or attached to the person..... 50%

" white; is not brass, is metal unwrought, T. D. 14,462.

Brattice cloth; is a jute fabric, tarred, T. D. 12,366; if plain woven, as plain woven jute fabric, T. D. 31,897; if of twilled fabric, manufacture of jute, T. D. 32,046.

Braunscheid, oil; medicinal preparation, T. D. 3,528.

147—Brazier's copper 5%

Brazil nuts, bastard; nuts not provided for, T. D. 22,894.

Brazilian cement; manufactured article not provided for, T. D. 27,714.

431— " pebble, unwrought or unmanufactured..... Free.

" tea; manufactured article not provided for, T. D. 3,909.

Brazing plates or compounds, metal and borax; as article of metal, T. D. 32,560.

Breast pins; are jewelry, T. D. 32,572.

194—Bread, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value..... 25%

417— " not provided for ..... Free.

595— " St. John's ..... Free.

Par.

Breccia in blocks or slabs, from Cuba, free. See Cuba.

97— " in block, rough or squared only.....50 cts. cub. ft.
sawed or dressed, over 2 inches in thickness.75 cts. cub. ft.

98— " wholly or partly manufactured into monuments, benches, vases, and other articles, or of which breccia is the component material of chief value, not provided for 45%

Bremen blue; a blue containing ferrocyanide of iron, T. D. 1,705.

168—Briar root or briar wood, unmanufactured, or cut into blocks. See Wood 10%

211— " rose, stocks, cuttings, or seedlings of, 3 years old or less .....$1.00 per 1,000.

Brick and tile; difference between, T. D. 26,629.

71— " bath 15%

71— " fire brick, magnesite brick, chrome brick, and brick not provided for in this section, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner 10%
if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner 15%

" linings for coke ovens; as fire brick, T. D. 29,499.

" scouring, pumice stone and clay; manufacture of pumice stone, T. D. 31,589.

Bricks, blue, for lining electrolytic tanks; articles of earthy or mineral substance, T. D. 28,626.

" lava; stones for paper mills; articles of earthy or mineral substance, T. D. 33,390.

" pumice stone, scouring; manufacture of pumice stone, T. D. 31,589.

Bridges, international; material for is dutiable, T. D. 16,395, and not as an entirety, T. D. 27,550.

Brilliantine, or gum brilliant; manufactured article not provided for, T. D. 15,846.

" thin transparent article; as gelatin in sheets, T. D. 33,320.

" wool dress goods, T. D. 25,177.

617—Brimstone ..... Free.

Brine; manufactured article not provided for, T. D. 25,991.

" cheese in; allow for weight of brine, T. D. 30,768.

" what constitutes, T. D. 26,029, 28,925, 32,847.

Briquet lamps; smoker's articles, T. D. 6,908.

451—Briquettes, coal or coal dust..... Free.

328—Bristol board 25%

Brisling are not herring. See Fish, T. D. 32,914.

Bristle pompons and aigrettes; as ornamental feathers by similitude, T. D. 33,409.

Bristles and goat hair; bristles 80%, as bristles, T. D. 28,626.

432— " crude, not sorted, bunched, or prepared..... Free.

" made from feather quills; manufacture of quills, T. D. 25,821.

337— " sorted, bunched, or prepared.....7 cts. lb.

[illegible]—Britannia metal, old, and fit only to be remanufactured..... Free.

Par.

36—British gum or burnt starch ..... ¾ ct. lb.
" lustre; article of earthy or mineral substance, T. D. 491.
" plate; is German silver, T. D. 23,469.
Brizza; grass, T. D. 10,073.
146—Brocades 25%
" cotton; are cotton cloth, T. D. 3,697.
Broche carpets; as Brussels carpets, T. D. 7,894.
Broker; collector may disbar dishonest, T. D. 3,316, 8,261, 16,558.
Brokers; license of, T. D. 30,789, 30,897, 31,517, 32,215.
433—Bromin ..... Free.
Bronus; grass, T. D. 33,644.
Bronze articles, unfinished; articles of metal partly manufactured, T. D. 28,634.
" cannon, old; article of metal, T. D. 22,019.
" cross for church; not statuary, T. D. 13,324.
" figures, copies of statuary; articles of metal, T. D. 6,181.
146— " in leaf 25%
" manufactures of; articles of metal, T. D. 15,971.
146— " powder 25%
" replicas if not finished by the sculptor; articles of metal, T. D. 6,181.
" unmanufactured; an alloy or composition metal copper chief value, T. D. 15,971, 29,296.
" wire rods, copper chief value; composition metal, copper chief value, T. D. 29,296.
656— " works in, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe..... Free.
Bronzing; is not gilding, T. D. 6,683.
Brooch; is jewelry, T. D. 33,142; appealed, T. D. 33,268.
Brooches, costing ¼ cent; are toys, T. D. 30,828.
" costing not over 7 marks per gross, as toys, T. D. 31,786.
" rubber; manufacture of india rubber, T. D. 33,367.
" religious, cheap; articles of brass, T. D. 33,795.
" souvenir, costing 2½ cents; not jewelry, T. D. 30,447.
434—Broom corn ..... Free.
336— " corn, brooms made of 15%
647— " handles, wood, not provided for..... Free.
" root; fibrous vegetable substance, T. D. 6,215.
336—Brooms, made of broom corn, straw, wooden fiber, or twigs.. 15%
Brosser overstitch machine; is a sewing machine, T. D. 31,623.
55—Brown, Spanish 10%
Bruges ribbon; cotton fumigating tape, manufacture of cotton, T. D. 7,363.
Brush blocks; wood blocks, rough hewn, sawed, or bored, T. D. 17,826.
" root; fibrous vegetable substance, T. D. 25,665.

Par.

Brush, wood handle with shavings attached, is not, T. D. 27,945, 33,524.

Brushes; buffing sticks are not, T. D. 28,383.

81— " carbon 25%

" dynamo, metal; articles of metal, T. D. 24,593.

" flesh, horsehair; as brushes, T. D. 12,664.

" graphite, electrical; are carbon brushes, T. D. 30,601.

" morganite; carbon brushes, T. D. 30,601.

336— " of all kinds 35%

Bruyere; stems for artificial flowers, T. D. 5,471.

39—Buchu leaves .....10 cts. lb.

Buck saw blades; as saws not provided for, T. D. 30,382.

151—Buckles, belt, made wholly or in chief value of iron or steel. 15%

" cloisonne; are jewelry, T. D. 29,626.

356— " metal. See Jewelry 60%

" for cotton ties; articles of metal, T. D. 15,667.

" for cotton ties, second hand; are not scrap iron, T. D. 27,550.

" shell; manufacture of shell, T. D. 11,078.

" shoe; are not jewelry, T. D. 26,195.

151— " trouser and waistcoat, made wholly or in chief value of iron or steel, and parts thereof..... 15%

Buckram, cotton; as cotton cloth, T. D. 16,322.

" jute; as jute woven fabric, T. D. 20,611.

Buckskin; is leather, T. D. 27,293.

435—Buckwheat ..... Free.

435— " flour ..... Free.

235—Buds, cassia, unground .....1 ct. lb.

ground .....1 ct. lb. and 20%

" drugs. See Drugs.

Buffalo hides, lime cured; as leather not provided for, T. D. 18,601.

" hides must be disinfected, T. D. 31,981.

" hides, raw; hides not provided for, T. D. 29,821.

Buffing sticks; manufacture of wool and leather, T. D. 28,383.

Buffings, leather; the grain side of split cattle hides, tanned or partly tanned, T. D. 6,916.

Bugles, glass, over one inch long; are not beads, T. D. 28,308.

595—Bulbous roots, not edible and not otherwise provided for.... Free.

" roots, drugs. See Drugs.

210—Bulbs; all mature mothering flowering, imported exclusively for propagating ..... Free.

210— " all other, which are cultivated for their flowers or foliage .....50 cts. per 1,000.

210— " amaryllis .....$10.00 per 1,000.

210— " begonia .....$1.00 per 1,000.

210— " calla .....$5.00 per 1,000.

210— " canna .....$10.00 per 1,000.

210— " dahlia .....$10.00 per 1,000.

" drugs. See Drugs.

" edible; as edible vegetables, T. D. 27,114.

95— " electric light, with or without filaments..... 30%

210— " mothering, mature, for propagating exclusively..... Free.

210— " gloxinia .....$1.00 per 1,000.

Par.

210—Bulbs, herbaceous peony .....$10.00 per 1,000.
210— " hyacinth .....$2.50 per 1,000.
95— " incandescent electric-light, with or without filaments.. 30%
" iris, dried; are not drugs, are dutiable as bulbs, T. D. 28,687.
210— " iris Germanica .....$10.00 per 1,000.
210— " iris Kaempferri .....$10.00 per 1,000.
210— " lily .....$5.00 per 1,000.
" lily, edible vegetable, Japanese, T. D. 27,019.
" lotus; Chinese edible vegetable, T. D. 29,887.
210— " narcissus .....$1.00 per 1,000.
595— " not edible and not otherwise provided for..... Free.
210— " tulips .....$1.00 per 1,000.
" zephyranthus rosia; as amaryllis bulbs, T. D. 31,568.
Bulgus; crushed wheat, manufactured article not provided for, T. D. 31,502.
Bullets, old; articles of metal, T. D. 32,655.
153—Bullion, base, on the lead contained therein..... 25%
436— " gold or silver ..... Free.
" gold or silver; unless imported as money, invoice required, T. D. 13,392, 14,106.
153— " lead or base bullion; on the lead contained therein.... 25%
150—Bullions, made wholly or in chief value of tinsel wire, lame, or lahn 25%
" window glass with excrescences, as window glass, T. D. 30,334.
Bull's eye lenses for auto lamps; as lenses, T. D. 27,669.
" eyes; window glass with excrescences, as window glass, T. D. 30,334.
Bunion plasters, wool; as healing plasters, T. D. 32,089.
290—Bunting, wholly or in chief value of wool..... 35%
Burdock root; crude drug, T. D. 32,529.
Burettes, glass; blown glassware, T. D. 33,217.
437—Burgundy pitch ..... Free.
Burlaps, jute; as jute woven fabrics, T. D. 4,097.
" old, suitable for paper making; free as such, T. D. 31,776.
" stiffened, jute; jute woven fabric, T. D. 20,611.
Burner with incense; an entirety, as manufacture of metal, T. D. 25,864.
614—Burrstone in blocks, rough or unmanufactured..... Free.
438— " manufactured or bound up into millstones..... Free.
651—Burr waste, wool ..... Free.
174—Butchers' skewers of wood.....10 cts. per 1,000.
195—Butter .....2½ cts. lb.
232— " cocoa .....3½ cts. lb.
232— " cocoa, all substitutes for.....3½ cts. lb.
" color, annatto; manufactured article not provided for, T. D. 31,654.
" color; manufactured article not provided for, T. D. 29,339.
" culture starter; starch, T. D. 30,585.
" fruit; fruit preserved in its own juice, T. D. 25,174.

Par.		
	Butter, nucoa; cocoa butter, T. D. 17,770.	
195—	" substitutes	2½ cts. lb.
	" vegetable; cocoa butter substitute, T. D. 33,789.	
232—	Butterine, cocoa	3½ cts. lb.
	Buttings, mill, suitable for boxes, as waste, T. D. 33,058; fit only for fire or pulp wood, as fire wood or pulp wood, respectively, T. D. 33,644.	
339—	Button blanks. See Buttons	40%
	" board; cardboard, T. D. 33,660.	
338—	" forms of lastings, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding eight inches in any one dimension	10%
526—	" lac	Free.
339—	" molds. See Buttons	40%
339—	Buttons, agate	15%
339—	" all collar, composed wholly of bone, mother of pearl, ivory, or agate	40%
	" beaded, buttons not provided for, T. D. 29,439.	
	" collar and cuff, metal, parts of; parts of buttons, T. D. 31,757.	
	" collar, bone with metal back; buttons not provided for, T. D. 29,516.	
	" collar, gilt; jewelry, T. D. 9,832.	
	" collar, pearl and metal; buttons not provided for, T. D. 16,000.	
356—	" collar, metal. See Jewelry	60%
339—	" cuff, composed wholly of bone, mother of pearl, ivory, or agate	40%
356—	" cuff, metal. See Jewelry	60%
356—	" dress, metal. See Jewelry	60%
	" embroidered; buttons not provided for, T. D. 31,524.	
	" gaiter; buttons not provided for, T. D. 14,711.	
	" galalith; buttons not provided for, T. D. 32,149.	
	" glass, set with imitation precious stones; buttons not provided for, T. D. 33,242.	
	" glass stone; as glass buttons, T. D. 33,343.	
	" glass with pearl centers, glass chief value; buttons not provided for, T. D. 33,217.	
	" imitation jet; buttons not provided for, T. D. 31,848.	
	" lace; buttons not provided for, T. D. 33,758.	
	" bone, lace covered; buttons not provided for, T. D. 30,547.	
	" white china; buttons not provided for, T. D. 30,710.	
151—	" metal, not provided for, and parts thereof	15%
339—	" not provided for	40%
339—	" of shell and pearl, in sizes 26 lines and larger	25%
	below 26 lines	45%
339—	" of vegetable ivory, in sizes 36 lines and larger	35%
	below 36 lines	45%
	" opal; buttons not provided for, T. D. 22,043.	
	" ornaments of spangles, are not, T. D. 27,608.	

Par.

Buttons, ornaments of wood covered with linen, are not, T. D. 27,785.

339— " parts of, and button molds or blanks, finished or unfinished 40%

" paste, imitation jet; buttons not provided for, T. D. 31,848.

" paste; manufacture of paste, T. D. 26,944.

" pearl, metal, and glass, glass chief value; buttons not provided for, T. D. 33,560.

" porcelain; buttons not provided for, T. D. 30,710.

" rhinestone; manufacture of paste, T. D. 26,944.

339— " shoe 15%

" sleeve, gilt; are jewelry, T. D. 9,832.

151— " steel trouser, and parts thereof..... 15%

" tombac; are brass buttons, as metal buttons not provided for, T. D. 31,848.

" tortoise shell; as shell buttons, T. D. 31,335.

" vest, mother of pearl set with imitation precious stones; buttons not provided for, T. D. 30,863.

" vest, plated and set with imitation precious stones; as dress buttons of metal, T. D. 31,549.

By products, which have no definite use, are wastes not provided for; having a definite use, are manufactured article not provided for, T. D. 10,951.

Byrrh au vin de Malaga; still wine, T. D. 24,052.

Byzantine carpet; as Brussels carpet, T. D. 6,538.

C

Cabbage leaves, dried; vegetable in natural state, not provided for, T. D. 27,022.

" leaves, salted; vegetables prepared, T. D. 30,775.

212— " seed .....6 cts. lb.

" seed oil; as rape seed oil, T. D. 2,604.

648—Cabinet wood, all forms of, in the log, rough, or hewn only. Free.

169— " wood, all not further manufactured than sawed..... 10%

" for colleges; are not philosophical or scientific apparatus or utensils, T. D. 12,135.

176— " furniture wholly or in chief value of wood, wholly or partly finished 15%

" painted panels; not a painting, T. D. 15,952.

268—Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them.....½ ct. lb.

268— " and cordage made of hemp, tarred or untarred.....1 ct. lb.

114— " composed of metal and rubber, or of metal, rubber and other materials 15%

" cotton; manufacture of cotton, T. D. 9,187.

" telegraphic, submarine; shore end is dutiable, T. D. 15,725.

Cabochons, imitation jet; manufacture of paste, T. D. 30,612.

456—Cacao, crude ..... Free.

456— " fiber ..... Free.

Par.

456—Cacao leaves ..... Free.
456— " shells ..... Free.
Cachet el Zermak; preparation of opium, T. D. 29,843.
Cachou de Laval; chemical compound, T. D. 21,310.
Cachous, aromatic; toilet article, T. D. 18,835.
" to perfume breath; confectionery, T. D. 33,088.
439—Cadmium ..... Free.
" sulphide; color not provided for, T. D. 28,402.
Caen stone, ground; manufactured article not provided for, T. D. 31,813.
Cafe Nigro, extract of coffee; coffee substitute, T. D. 6,837.
13—Caffein .....$1.00 lb.
13— " compounds of 25%
561—Cajeput oil ..... Free.
194—Cakes, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value 25%
Cake, millet seed; confectionery, T. D. 24,992.
605— " niter ..... Free.
560— " oil ..... Free.
" puppy; biscuit, T. D. 33,106.
605— " salt ..... Free.
Calamares; shell fish, T. D. 28,805.
Calamine from Cuba, free, Par. 514 Act 1897. See Sec. IV, B.
162— " on the zinc contained therein..... 10%
Calamus root; drugs, T. D. 17,578.
42—Calcined magnesia .....3½ cts. lb.
539— " magnesite not purified ..... Free.
Calculating machine for college, etc.; as philosophical or scientific apparatus, T. D. 32,842.
Calendar blocks, printed; printed matter, T. D. 33,511.
" rollers, paper chief value; manufacture of paper, T. D. 16,202.
" with painting thereon; not painting, but according to material of chief value, T. D. 28,687.
" with photograph, and pad; printed matter, T. D. 29,559.
" in book or pamphlet form; as books, T. D. 29,464.
" on tiles; decorated tiles, T. D. 14,398.
" with block attached; as entireties, if lithographed, as lithographic prints, T. D. 28,096.
" with block separate; not entireties, but each part dutiable separately, T. D. 29,629.
" rollers; manufacture of paper, T. D. 16,202.
440—Calcium, acetate of, brown and gray..... Free.
143— " and alloys of which calcium is the component material of chief value 25%
440— " carbide ..... Free.
440— " chloride of, crude ..... Free.
499— " cyanamid ..... Free.
" lactate; chemical compound, T. D. 31,654.
440— " nitrate ..... Free.
8— " tartrate, crude 5%

Par.

Calcspar prisms; manufacture of mineral substance, T. D. 12,383.
Calices; parts of artificial flowers, T. D. 4,769.
Californite; precious stone, T. D. 29,984.
Calisaya bark elixir; alcoholic medicinal preparation, T. D. 27,087.
Calks, horse shoe; articles of metal, T. D. 30,358.
" horse shoe, not further manufactured than forged; forgings of iron or steel, T. D. 30,601.
210—Calla bulbs or corms ..... $5.00 per 1,000.
14—Calomel 15%
Calves, the increase of Mexican cattle in the United States; not dutiable, T. D. 11,483.
Cambric; as cotton cloth, T. D. 8,988.
650—Camel, hair of ..... Free.
650— " hair on the skin of ..... Free.
Camel's hair and articles of. See Wool.
" hair, bunches, for pencils; as camel's hair, T. D. 28,512.
422— " hair press cloth, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed 72 inches and woven in widths not under 10 inches nor to exceed 15 inches and weighing not less than ½ pound per square foot ..... Free.
288— " hair press cloth not provided for 10%
286— " hair roving or roping 8%
Cameos, coral; precious stones, cut, T. D. 31,543.
357— " cut but not set, and suitable for use in the manufacture of jewelry 20%
" imitation, china; decorated china, T. D. 32,618.
" onyx; precious stones, cut, T. D. 31,866.
" shell; as cameos cut, T. D. 31,134.
" shell, imitation, paste; imitation precious stones, T. D. 25,919.
" imitation; imitation precious stones, T. D. 24,581.
Camera; is not a tool of trade, T. D. 28,631.
Cameras, laughing; are not toys, T. D. 25,554.
" are personal effects, T. D. 31,382.
380— " photographic, and parts thereof 15%
Camomile flowers; drugs.
46— " oil, not containing alcohol 20%
Camphor flowers; refined camphor, T. D. 25,199.
36— " gum, crude, natural ..... 1 ct. lb.
36— " gum, refined and synthetic ..... 5 cts. lb.
" Japanese peppermint, or menthol; is medicinal preparation, T. D. 4,963.
" oil or refuse; unmanufactured article not provided for, T. D. 28,116.
" substitute; chemical compound, T. D. 28,817.
Camphylene; coal tar preparation, T. D. 18,138.
" eucalyptol; chemical compound, T. D. 15,028.
9—Canada, balsam. See Balsams.

Par.

Canal Zone, Panama; merchandise from, dutiable, T. D. 30,254, 30,448.

212—Canary seed ..... ½ ct. lb.

Candelabra; not regalia, T. D. 12,097.

Candle holder for Christmas trees; articles of metal, T. D. 33,660.

" matches, wax; are wax matches, T. D. 14,214.

" residuum; acid not provided for, T. D. 5,049, 30,335.

" tar; acid not provided for, T. D. 30,335.

262— " wicking. See Cotton wicking..... 25%

Candles, paraffin lubricating; manufactured article not provided for, T. D. 33,778.

" paraffin; manufactured article not provided for, T. D. 32,244.

" paraffin, Nos. 24 and 30; toys, T. D. 32,801.

" paraffin, with decorated wax covering; manufactured article not provided for, T. D. 33,511.

344— " Roman, the weight to include all coverings, wrappings, and packing material.....10 cts. lb.

" stearin; manufactured article not provided for, T. D. 31,654.

" toy; as toys, T. D. 29,257.

Candlesticks if borne in the hand; are regalia, T. D. 32,396.

Candy, Chinese fruit; comfits, T. D. 33,560.

" difference between, and pastry, T. D. 27,448.

" if in bottles, bottles dutiable at same rate as contents, and not under Par. 83.

" method of determining rate of duty, T. D. 23,193.

" rock; as candy, T. D. 29,442.

180— " sugar, valued at 15 cts. lb. or less.....2 cts. lb.

valued at more than 15 cts. lb..... 25%

The weight and value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

Canella alba bark; drug.

Canepin; leather not provided for, T. D. 17,166.

Cane and willow cricket bats, cane chief value; manufacture of wood, T. D. 31,757.

173— " chair, wrought or manufactured from rattans or reeds. 10%

" containing watch; dutiable separately, as cane and as watch, T. D. 9,061, 26,285.

" handles; are not jewelry; dutiable according to material, T. D. 29,304.

177— " juice, sirups of, not above 75° polariscope test..$\frac{71}{100}$ cts. lb.

for every additional degree, in addition.....$\frac{26}{1000}$ ct. lb.

See Sugars.

" pipes; as pipes other than clay, T. D. 3,692.

" reed, clarinet, cut into size for transportation only; reeds unmanufactured, T. D. 28,351.

" seating imitation; manufacture of cotton, T. D. 10,862.

577— " seed, imported by the Department of Agriculture or the United States Botanic Garden..... Free.

595— " sugar, for seed ..... Free.

Par.

178—Cane sugar, in its natural state, or unmanufactured..... 15%
on and after May 1, 1916..... Free.

Canes, bamboo walking; as walking canes, T. D. 27,937.
" glass; fusible enamel, T. D. 16,434, 26,637.
" sword; swords, T. D. 32,751.
" walking, animal integument on a steel core; walking canes, T. D. 6,600.
" containing pipe bowl; smoker's articles, T. D. 3,692.
" walking, electric light handles; walking canes, T. D. 32,272.

383— " walking, finished or unfinished 30%
" walking, for whatever purpose used; are walking canes, T. D. 32,272.

648— " walking, sticks for, of wood, in the rough, or cut into lengths suitable for..... Free.
" walking, with cigar lighter; walking canes, T. D. 33,088.

210—Canna, bulbs .....$10.00 per 1,000.

Cannabis indica, prepared; alcoholic medicinal preparation, T. D. 24,868.
" indica; drug, T. D. 24,868.
Cannetilles; bullions composed in chief value of tinsel wire, T. D. 25,134.
Cannon, brass, old; article of brass, T. D. 24,549.
" bronze, old; article of metal, T. D. 22,019.
Canoe; not household effect, T. D. 30,477.
" are personal effects, T. D. 29,464.
Cans, foreign, milk, duty once paid, shipped out to be immediately returned with milk; not dutiable, not an exportation, T. D. 31,888.
Cantharides; drugs.
Canton flannels; are cotton cloth, T. D. 1,576.
Canvas, cotton; as cotton cloth.
" embroidery, jute; double yarns; manufacture of vegetable fiber not provided for, T. D. 14,137.
" flax; flax woven fabrics.
" flax padding; flax woven fabrics, T. D. 1,714.
" flax tow; flax woven fabrics, T. D. 14,056.
" jute; jute woven fabrics, T. D. 14,249.
" jute padding, plain, single threads; jute woven fabrics, T. D. 12,357.
" jute, twilled; manufacture of vegetable fiber not provided for, T. D. 14,249.
" pelissier; manufacture of vegetable fiber not provided for, T. D. 14,249.
" Tyne Castle; wall hanging of embossed flax canvas with layer of paper, flax chief value; manufacture of flax, T. D. 17,344.
Capadastra; musical instrument, T. D. 8,549.
Capers; natural state, crude vegetable substance, T. D. 31,215.
" packed in salt, manufactured article not provided for, T. D. 31,496.
" pickled or in vinegar, pickles, T. D. 31,496.

Par.

Capers are not vegetables, T. D. 31,215.
Caps; are not bonnets, hats, or hoods, but are wearing apparel, T. D. 10,562.
346— " blasting ..... $1.00 per 1,000.
164— " bottle, metal. See Bottle caps.
" cotton; cotton wearing apparel, T. D. 14,562.
" fulminating; as fulminates, T. D. 2,342.
" fur; fur wearing apparel, T. D. 22,228.
346— " percussion 15%
" rabbit hair; fur wearing apparel, T. D. 10,562.
" silk; silk wearing apparel, T. D. 6,044.
" Tam O'Shanter, wool; wool knit articles, T. D. 16,954, 16,958.
" wool felt; wool wearing apparel, T. D. 10,860.
" wool knit or crocheted; wool knit articles, T. D. 16,954, 16,958.
" wool; wool wearing apparel, T. D. 8,506.
Capsicene; drug advanced, T. D. 30,048.
235—Capsicum, unground ..... 1 ct. lb.
" ground ..... 1 ct. lb. and 20%
17—Capsules containing chemicals, drugs, medicinal and similar substances, whether dutiable or free, not less than.. 25%
Car trucks, foreign, on American built cars; dutiable, T. D. 9,688.
Carafes; are not bottles, T. D. 12,858.
Carat; for pearls and precious stones, is 200 milligrams, T. D. 33,562.
46—Caraway oil, not containing alcohol..... 20%
212— " seed ..... 1 ct. lb.
394—Carbazol dyes ..... Free.
440—Carbide, calcium ..... Free.
Carboleum; acid not provided for, T. D. 22,402.
Carbolineum America; a coal tar oil, not dead oil or creosote oil; coal tar product, T. D. 32,653.
" antiseptic; paint, T. D. 26,312.
" Avenarius; a coal tar distillate, T. D. 32,751.
Carbolized cotton; as medicinal preparation, T. D. 4,987, 12,644, 22,759.
423—Carbon, animal ..... Free.
" battery rods; manufacture of carbon, T. D. 33,197.
" bisulphate and bisulphide; chemical compound, T. D. 11,416.
81— " brushes 25%
81— " disks 25%
81— " electrodes for electric furnaces, electrolytic and battery purposes, composed wholly or in chief value of carbon 25%
" gas retort, ground; mineral substance partially manufactured, T. D. 28,967.
" granular; carbon unmanufactured, T. D. 27,384.
" is a mineral, T. D. 18,023.
81— " manufactures of, not provided for..... 20%
" marble; coal tar preparation, T. D. 13,571.
81— " plates 25%

Par.

82—Carbon pots, porous, for electric batteries..... 15%
" powdered; manufactured article not provided for, T. D. 26,837.
" slake, ground retort carbon; mineral substance partially manufactured, T. D. 28,252.
" sticks; manufactures of carbon, T. D. 27,281.
19— " tetrachloride .....1 ct. lb.
81— " unmanufactured, not provided for 15%
Carbonado; miners' diamonds, T. D. 29,649.
7—Carbonate of ammonia.....¾ ct. lb.
10— " of barium, precipitated 15%
42— " of magnesia, precipitated.....1½ cts. lb.
580— " of potash ..... Free.
67— " of soda, crystal.....½ ct. lb.
615— " of strontia, mineral ..... Free.
Carbonic acid gas; acid not provided for, T. D. 22,402.
651—Carbonized noils, wool ..... Free.
651— " wool ..... Free.
82—Carbons for electric lighting, wholly or partly finished, made entirely from petroleum coke.....15 cts. per 100 feet.
composed chiefly of lampblack or retort carbon.....
40 cts. per 100 feet.
82— " for flaming arc lamps, not provided for..... 30%
Carboys, foreign, exported filled, and returned empty; dutiable, T. D. 11,505.
" glass. See Glass bottles.
404— " of American manufacture exported empty and returned filled with foreign products..... Free.
404— " of American manufacture exported filled with American products ..... Free.
328—Cardboard 25%
" boxes, other than surface coated paper; manufacture of paper, T. D. 29,516.
332— " cut, die cut, or stamped into designs or shapes, such as initials, monograms, lace, borders, or other forms 25%
" perforated strips of, used in musical instruments; parts of musical instruments, T. D. 24,803.
" sheets, perforated; cardboard, T. D. 24,426.
360—Card cases, leather or parchment, not jewelry..... 30%
356— " cases, metal. See jewelry..... 60%
" clothing, if imported with, and proper quantity for a machine, dutiable with the machine as entirety even though packed separately, T. D. 28,802.
124— " clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation when manufactured with
round iron or untempered round steel wire..... 10%
when manufactured with tempered round steel wire. 35%
or with plated wire 35%
or other than round iron or steel wire..... 35%
or with felt face 35%
or wool face 35%
or rubber face cloth containing wool..... 35%

Par.

Card clothing; steel pins in wooden strips, are, T. D. 29,119.
" games; manufacture of paper, T. D. 31,708.
" teeth; articles of wire, T. D. 23,587.
651— " waste, wool ..... Free.
Cardamom, oil of; essential oil, T. D. 33,377.
595— " seeds ..... Free.
Cards, celluloid; manufacture of pyroxylin, T. D. 15,127.
" drawing, of leather and metal; are not card clothing, T. D. 30,224.
" iron show; article of metal, T. D. 6,141.
" lithographic. See Lithographic prints.
331— " playing 60%
610— " post, foreign government stamped, bearing no other printing than the official imprint thereon..... Free.
" printed; printed matter, T. D. 8,984.
" printed with lines only; printed matter, T. D. 4,991.
" silk chief value; manufacture of silk, T. D. 7,432.
" Sunday school; as lithographic prints, T. D. 12,573.
" visiting; printed matter, T. D. 6,925, 32,681.
Carica papaya, powder, if made without alcohol; as drug advanced, T. D. 23,178, 32,614.
" papaya, powder, if made with alcohol; an alcoholic medicinal preparation, T. D. 32,614.
Carlsbad salt crist; sulphate of sodium, T. D. 27,734.
Carlsbaden salts; mineral salts obtained by evaporation from a mineral spring, T. D. 9,715.
Caramel, used with coffee; manufactured article not provided for, T. D. 30,099.
Carmelite ware; enameled earthenware, T. D. 31,683.
Carmel malz, barley malt used to color beer; barley malt, T. D. 33,271.
Carmelian; a semi precious stone, T. D. 25,525.
Carminamide; chemical compound, T. D. 11,535.
Carmine red; a stain, T. D. 28,833.
Caroid; vegetable pepsin, a medicinal preparation, T. D. 13,581, 17,613.
Carpet, Byzantine; as Brussels carpet, T. D. 6,538.
276— " cork, figured or plain..... 30%
" felt; carpeting of wool not provided for, T. D. 21,982.
" horsehair and cotton, horsehair chief value; as carpet in part of cotton, T. D. 13,673.
" lining; paper not provided for, T. D. 28,653.
" mosaic velvet; as velvet carpet, T. D. 13,803.
" patent velvet, for carriage lining; as pile fabric of wool, T. D. 9,850, 11,345.
" plush; as wool carpet not provided for, T. D. 4,720.
" shoe and slipper, wool; manufacture of wool, T. D. 2,452.
" table, jute; manufacture of jute, T. D. 14,072.
" Weardale; two ply ingrain, T. D. 7,474.
298—Carpets, all-chain Venetian 20%
273— " and carpeting, made of flax, hemp, jute, or other vegetable fiber (except cotton)..... 30%

Par.

293—Carpets, Aubusson, Axminster, moquette, and chenille, figured or plain, and all carpets or carpeting of like character or description..... 35%

293— " Axminster. See Carpets, Aubusson..... 35%

" broche; as Brussels carpets, T. D. 7,894.

295— " Brussels, figured or plain, and all carpets or carpeting of like character or description..... 25%

297— " Brussels tapestry. See Carpets, tapestry, Brussels... 20%

293— " chenille. See Carpets, Aubusson..... 35%

" Dranich; as wool carpeting not provided for, T. D. 13,806.

" horsehair and cotton, horsehair chief value; carpets not provided for, T. D. 13,673.

" kalmuc; wool carpets not provided for, T. D. 10,038.

" Madras; of jute, and not known as Brussels, as jute carpet; if known as Brussels, as Brussels carpet; if with a substantial admixture of cotton, as cotton carpet, T. D. 7,548.

293— " moquette. See Carpets, Aubusson..... 35%

300— " of every description woven whole for rooms..... 50%

302— " or carpeting of wool, or cotton, or composed in part of either of them, not provided for..... 20%

294— " Saxony, Wilton, and Tournay velvet, figured or plain, and all carpets or carpeting of like character or description 30%

297— " tapestry Brussels, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise..... 20%

296— " tapestry velvet. See Carpets, velvet..... 30%

298— " three ply 20%

294— " Tournay velvet. See Carpets, Saxony..... 30%

298— " treble ingrain 20%

299— " two ply ingrain 20%

296— " velvet and tapestry velvet, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description..... 30%

294— " velvet, Tournay. See Carpets, Saxony..... 30%

294— " Wilton. See Carpets, Saxony..... 30%

299— " wool, Dutch 20%

Carriage aprons; waterproofed wool cloth, as wool cloth, T. D. 13,754.

" bolts and steps, combined; article of metal, T. D. 12,932.

" is not personal effects, T. D. 11,021.

" not a household effect, T. D. 30,162.

358— " laces. See Laces..... 60%

Carriages, and parts; according to material, T. D. 13,354.

212—Carrot seed .....3 cts. lb.

Cars, material for repairing foreign; dutiable, T. D. 12,279.

" used in traffic between Canada and United States, free, T. D. 5,093.

Cartage may be a part of dutiable value, T. D. 13,072.

" on I. T. goods must be paid by importer, T. D. 16,737.

" how and by whom paid, T. D. 18,769, 28,306.

Par.

Cartage to public store on merchandise not invoiced to show contents of each case, must be paid by importer, T. D. 2,343.

" on appraisement packages must be paid by importer, T. D. 17,569.

Cartmen, licensed, must take oath, T. D. 14,786; will not be permitted to lease their vehicles to brokers, importers, or forwarding agents, T. D. 14,876.

Carton pate; papier mache, T. D. 14,561.

Cartons, filled; same rate as merchandise. Sec. III, R.

Cartridge belts, metal chief value; articles of metal, T. D. 8,515.

346— " shells, empty 15%

346—Cartridges 15%

" photo films; according to material of chief value, T. D. 28,361.

391—Carts, in whole or in parts, including repair parts..... Free.

Carvene; caraway oil, T. D. 18,144.

Carvol; caraway oil, T. D. 18,144.

Cascarilla bark; drug.

527—Casein ..... Free.

373—Cases for musical instruments..... 35%

360— " leather or parchment, not jewelry, permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets..... 35%

if not so fitted..... 30%

" of all materials regularly used as coverings, pay same duty as contents. Sec. III, R.

Cash boxes, small and cheap; not toys, T. D. 33,511.

441— " registers, in whole or in parts, including repair parts.. Free.

Cashmere goat hair; as hair of the camel, angora goat, alpaca, and other like animals, T. D. 23,179.

Cashmeres; as wool dress goods, T. D. 8,624.

Cashmerettes; wool dress goods, T. D. 25,177.

Casks, carved; are unusual coverings for wine, T. D. 5,346.

171— " empty 15%

404— " of American manufacture exported empty and returned filled with foreign products..... Free.

404— " of American manufacture exported filled with American products ..... Free.

" part of American shooks; dutiable, T. D. 16,980.

625—Cassady ..... Free.

Cassava, baked into cakes; is in its crudest form, T. D. 25,443, 33,280.

625— " or cassady ..... Free.

235—Cassia, cassia buds, and cassia vera, unground.....1 ct. lb.

ground .....1 ct. lb. and 20%

" fistula, drugs.

" flowers, pulverized; drug advanced, T. D. 22,653.

46— " oil, not containing alcohol..... 20%

" saigon; as cassia, T. D. 4,039.

Cassie liquid; chemical compound, T. D. 28,910.

Par.

631—Cassiterite or black oxide of tin ..... Free.
When the mines of the United States are producing 1,500 tons of cassiterite and bar, block, and pig tin per year, the President shall make known this fact by proclamation, and thereafter a duty of 4 cts. per pound shall go into effect.

Cassocks; as wearing apparel, T. D. 3,859.
" may be regalia, T. D. 7,135.

Castana nuts; chestnuts, nuts not provided for.

Castanets; are not musical instruments, T. D. 2,510, 33,055.

66—Castile soap 10%

Casting lines, silkworm gut fishing leaders or snells; fishing tackle, T. D. 31,161.

442—Castor ..... Free.

212— " beans or seeds, per bushel of 50 lbs..... 15 cts.

45— " oil .....12 cts. gal.

442—Castoreum ..... Free.

611—Casts of sculpture for art educational purposes only..... Free.

611— " of sculpture for use as models..... Free.

Casualty, damage by, under Sec. 2,984, R. S., T. D. 371, 767, 1,653, 2,592, 10,172, 10,195, 3,256, 5,438, 5,837.
" damage by, allowed only on goods in custody of customs officers, T. D. 13,189.
" damage by, bursting of carboy of kirschwasser is not, T. D. 12,517.
" damage by, dampness is not, T. D. 7,835.
" damage by, deliquescence of sal-soda causing damage to tobacco is not, T. D, 17,322.
" damage by, freezing is not, T. D. 13,855.
" damage by, gnawing of rats and mice is not, T. D. 15,570.
" damage by, heating of fish by natural causes is not, T. D. 8,296.
" damage by, injury by a burglar is not, T. D. 8,539.
" damage by, leaky valve on steam pipe is, T. D. 11,137.
" damage by, moth in worsted yarn is not, N. Y., Jan. 10, 1890.
" damage by, rust on iron is, T. D. 8,272.
" damage by, weevil in rice is not, T. D. 3,244.
" damage by, wetting by rain is not, T. D. 11,112.
" damage by, worm hole in cask is not, T. D. 12,741.

Catalogues, as printed matter, T. D. 16,100.
" for free distribution, are dutiable, T. D. 26,802.
" lithographic as lithographs, T. D. 17,640.

366—Catgut, manufactures of, including strings for musical instruments, not provided for..... 20%

442— " unmanufactured ..... Free.

Catheters; according to material, T. D. 28,649.

Cats, for breeding; animals for breeding, T. D. 27,476.

Catsups; sauces of all kinds, T. D. 29,713.

619—Cattle ..... Free.

Par.

Cattle dying while in transit through United States under transportation and exportation entries; not dutiable, T. D. 22,465.

" dying while in transit through United States under warehouse and transportation entry or under warehouse and exportation entry; are dutiable, T. D. 21,956, 22,689.

" feed; oat hulls ground and mixed with mill refuse, as oat hulls, T. D. 25,901.

" feed; wheat shorts, manufactured article not enumerated, T. D. 26,289.

288— " hair, cloths, not provided for..... 25%

" hair felt; manufactured article not provided for, T. D. 24,510.

348— " skin wearing apparel. See Wearing apparel..... 15%

" spice; medicinal preparation, T. D. 5,370.

" must be quarantined and examined by a veterinary, T. D. 10,203.

503— " hair, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not provided for..... Free.

506— " hides, raw or uncured, or dry, salted, or pickled..... Free.

" infected; importation of. Sec. IV, H 1, 2, T. D. 24,953, 27,014.

595—Cauliflower seeds ..... Free

Cauliflowers in salt or brine; vegetables in salt or brine, T. D. 31,141.

Caustic potash; hydrate of potash, T. D. 29,644.

67— " soda .....¼ ct. lb.

216—Caviar 30%

" in tins; caviar, T. D. 31,636.

235—Cayenne pepper, unground.....1 ct. lb.

ground .....1 ct. lb. and 20%

Cedar clapboards; clapboards, T. D. 17,185.

169— " commercially known as Spanish cedar, when sawed into boards, planks, deals, or other forms, and not provided for 10%

" for wharves; timber, round, unmanufactured, T. D. 11,861.

648— " in the log, rough, or hewn only..... Free.

648— " red (Juniperus Virginiana) timber, hewn, sided, squared, or round ..... Free.

648— " Spanish; in the log, rough or hewn only..... Free.

" telephone poles; are peeled or scored for cross arms, T. D. 31,940, 33,857.

46—Cedrat oil, not containing alcohol..... 20%

Celadonite; wrought earth, T. D. 25,462.

Celluloid and paper, printed; articles of collodion, T. D. 27,493.

" boutonnieres; artificial flowers, T. D. 31,956.

" cards; articles of collodion, T. D. 15,127.

" comb blanks; partly finished articles of collodion, T. D. 17,839.

" crochet needles; crochet needles, T. D. 32,149.

" hairpins; articles of collodion, T. D. 17,809.

Par.		
	Celluloid knitting needles; knitting needles, T. D. 32,149.	
	" pipe stems; smoker's articles, T. D. 27,769.	
25—	" See Collodion.	
	" scrap or waste from sheets of American manufacture; free, T. D. 26,865.	
	" toilet cases; pocket mirrors, T. D. 13,814.	
	" tooth picks; articles of collodion, T. D. 33,362.	
	" toys; toys, T. D. 26,657.	
	Celery salt; manufactured article not provided for, T. D. 33,263.	
595—	" seeds	Free.
	Cellafine, thin, transparent sheets; as gelatin in sheets by assimilation, T. D. 33,320.	
	Cellon; thin, transparent sheets; as gelatin in sheets by assimilation, T. D. 33,317.	
	Cellophane, thin, transparent sheet; as gelatin in sheets by assimilation, T. D. 33,320.	
	Cells, asphaltum; article composed of mineral substance, T. D. 12,244.	
	" porous; earthenware composed of a non vitrified absorbent body, not decorated, T. D. 10,396.	
25—	Cellulose, and cellulose esters. See Collodion.	
	" pack; wrapping paper not provided for, T. D. 31,595.	
	" thin, transparent sheet; as gelatin in sheets by assimilation, T. D. 33,320.	
	" watte; article made of absorbent crepe paper, T. D. 26,573.	
	Cement, bicycle; manufacture india rubber, as all other cement, T. D. 19,350.	
	" Brazilian; manufactured article not provided for, T. D. 27,714.	
461—	" copper	Free.
	" dentist's; all other cement, etc., T. D. 23,489.	
	" india rubber; all other cement, etc., T. D. 13,769.	
444—	" hydraulic, other	Free.
74—	" Keene's	10%
	" lime, for mending crockery; all other cement, T. D. 31,727.	
	" magnesite, calcined and ground, for lining furnaces; as all other cement, T. D. 16,851.	
74—	" other, of which gypsum is the component material of chief value	10%
	" partly or semi hydraulic; as all other cement, T. D. 29,877.	
444—	" Portland	Free.
	" powder, dental cement; all other cement, T. D. 28,889.	
444—	" Roman	Free.
	" Statuettes; article of earth substance, T. D. 14,860.	
72—	" tiles. See Tiles	5 cts. sq. ft.
74—	" white, non-staining Portland	10%
	" Winkelman's fire; as other cement, T. D. 17,837.	
74—	" all other not provided for	10%
	Cerates; medicinal preparations.	
63—	Ceramic fluxes	15%

Par.

72—Ceramic mosaic tiles. See Tiles.....5 cts. sq. ft.
Ceresia or ceresin; fossil wax, as mineral wax, T. D. 6,258.
Cerisette; manufactured article not provided for, T. D. 17,566.
445—Cerite ..... Free.
445—Cerium ..... Free.
" and iron, alloy of; metal unwrought, T. D. 30,754.
445— " ore ..... Free.
" oxalate; medicinal preparation, T. D. 25,000.
Certificates, artists', not required when works imported for exhibition, T. D. 18,700.
" foreign customs not required, case of American goods returned, declaration before U. S. consul sufficient, T. D. 18,702.
" of export may be forwarded on written application in absence of applicant, T. D. 11,286.
" of export of American shooks may be furnished importer, T. D. 14,012.
" of export of canned goods in sealed cans may be furnished by officer at frontier port, T. D. 14,431.
" of landing domestic merchandise, subject to internal revenue tax, may be made by steamship agent, T. D. 13,719.
" of landing of goods consigned to an agent may be made by an agent, T. D. 11,669.
" of landing, one may cover several shipments, T. D. 12,747.
" of receipt of I. T. goods should be issued as soon as goods are received, whether entered or not, T. D. 14,483.
" of stock sent here to be signed; dutiable, T. D. 28,224.
" subsidy, of foreign government; are not merchandise, same as internal revenue stamps, T. D. 8,665.
Certified statements, payments will not be made on, to parties indebted to the Government, T. D. 8,932.
" statements must be made for all refunds paid at ports where there is no naval officer, T. D. 2,715; 7,505.
" statements for refunds on goods under bond, transferred by original importer, may be made in name of transferee, T. D. 9,489.
Cerulein; coal tar color, T. D. 15,983.
Cervelat sausage; prepared meat, T. D. 28,351.
Ceylon oil; essential oil, T. D. 33,117.
Chaff, oat; oat hulls, T. D. 16,288.
Chalcedony, manufactures of; manufacture of semi precious stone, T. D. 28,960.
15—Chalk, billiard 25%
446— " crude, not ground, bolted, precipitated, or otherwise manufactured ..... Free.
621— " French, crude and unground..... Free.
69— " French, cut, powdered, washed, or pulverized..... 15%
60— " ground or bolted .....1/10 ct. lb.

Par.

15—Chalk, other manufactures of, not provided for..... 25%
" precipitated artificially, and not for toilet or medicinal purposes; mineral substance, T. D. 30,216, 32,536.
15— " precipitated, suitable for medicinal or toilet purposes. 25%
15— " put up in the form of cubes, blocks, sticks, or disks, or otherwise 25%
15— " red 25%
15— " tailor's 25%
Chain links or split rings of wire; articles of wire, T. D. 8,865.
126— " or chains of all kinds, made of iron or steel, not provided for 20%
356— " rope, curb, cable, and fancy patterns of, not exceeding ½ inch in diameter, width, or thickness, valued above 30 cents per yard..... 60%
" shot; articles of metal, T. D. 18,175.
" with pendant; jewelry, T. D. 33,268.
" 10-yard lengths, divided by ring into meter or similar lengths; chains partly finished, T. D. 33,243.
Chains, antimony, fob; jewelry, T. D. 27,163.
" bead, value not over 11 marks per gross, toys, T. D. 31,786.
" bicycle; parts of bicycles.
" brass or other metal, not provided for; articles of brass or of other metal, T. D. 10,410.
" fan, rice paste beads; articles of beads, T. D. 31,695.
" fan, beaded; articles of beads, T. D. 31,965.
" glass beads and shell; bead articles, T. D. 26,866.
" halter, steel; chains of iron or steel, T. D. 28,351.
" key; chains of iron or steel, T. D. 22,125.
126— " machine 25%
356— " metal. See Jewelry..... 60%
" neck, brass, valued less than 20 cents a dozen; jewelry, T. D. 33,367.
" old, worn out; scrap iron, T. D. 27,852.
" rack; not saddlery, articles of metal, T. D. 31,593.
" rosary, silver links, with imitation precious stones, silver chief value; article of silver, T. D. 31,543.
" surveyor's; as chains of iron or steel, T. D. 8,740.
126— " sprocket 25%
" watch, steel; chains of iron or steel, T. D. 12,040.
173—Chair cane or reeds wrought or manufactured from rattans or reeds 10%
" frames; partly finished furniture, T. D. 31,628.
173— " reeds wrought or manufactured from rattans or reeds.. 10%
Chairs, willow or osier, manufacture of willow, T. D. 9,536.
Chalva; confectionery, T. D. 28,361.
Chamois, crushed; is chamois skins, T. D. 33,143.
" crust; as glove leather, T. D. 32,898.
" face, cut out edges; chamois skins, T. D. 33,578.
359— " skins 15%
" toilet mats; manufacture of leather, T. D. 8,789.

Par.

Chamomile flowers; drugs.
Chamoisene dusters; manufacture of cotton, T. D. 16,318.
Chamotte plates; plain white earthenware, T. D. 25,675, or of plain brown earthenware, T. D. 25,712.
Champagne cider; cider, T. D. 27,801.
" imitation of; as champagne, T. D. 31,236.
243— " See Wines.
Chandeliers; are not regalia, T. D. 7,712.
Chappatote; is asphalt, T. D. 4,867.
447—Char, blood ..... Free.
447— " bone ..... Free.
447—Charcoal ..... Free.
63— " crayons 15%
" crayons; are fusains, T. D. 26,307.
" sticks for drawing; are fusains, T. D. 22,877, 26,307.
Charges, distribution of, must be equitable, T. D. 13,292, 22,469.
" for cartage, labor and storage accrue on goods entered by appraisement, T. D. 8,993, 17,569, 22,346.
" for remeasuring goods incorrectly stated on invoice must be paid by importer, T. D. 13,556.
" incurred in purchase of raw sealskins to be dyed abroad are dutiable, T. D. 8,899, 11,845, 14,601.
" involuntary consignees are not liable for on unclaimed goods, T. D. 7,796.
" Canton lekin tax, is an export tax, not dutiable, T. D. 18,950, 19,003.
" must be specified on invoice, T. D. 10,555, 12,465.
" non-dutiable, included in invoice price, may be deducted, T. D. 13,532.
" should be distributed pro rata, T. D. 3,388, 22,469.
" for outside cases filled with articles of uniform size, invoiced by dozens; divided by quantity and not pro rata on value, T. D. 32,823.
" dutiable character of, is the subject of protest, and not appeal for reappraisement, T. D. 14,784.
" dutiable items of, not on the invoice or entry, collector may reliquidate within one year and add same, if it comes to his knowledge, T. D. 23,568.
" for packing, and for cases when used as coverings and not exempted, to be added to unit price to ascertain dutiable value, T. D. 22,469.
" keys for sardine boxes, packed separately, are not, but dutiable as merchandise, T. D. 13,618; if attached to the can, are part of the covering, T. D. 22,009.
" not specified on invoice, cannot be deducted, T. D. 27,550.
" voluntarily entered, cannot be deducted, T. D. 26,920, 33,485.
" entered as part of value, is not a clerical error, T. D. 22,934.
" specified on invoice, without statement as to inclusion in invoice price or value, are deemed to be included, T. D. 25,890, 26,117.

Par.

Charges; openers packed with bottles, are not, but dutiable as merchandise, T. D. 17,492.
Charlton white; white paint containing zinc, T. D. 16,824.
Charm knives; are jewelry, T. D. 15,010.
Charms, enameled; are jewelry, T. D. 14,941.
" of brass; are jewelry, T. D. 25,531.
" See Earthenware and china.
Charts, anatomical; charts not provided for, T. D. 27,785.
" anatomical, lithographed; charts not provided for, T. D. 27,785.
" auto or locomotive, folding parts; as charts not provided for, T. D. 33,265.
425— " hydrographic ..... Free.
424— " imported by authority or for the use of the United States or for the use of the Library of Congress... Free.
" lithographed; as charts not provided for, T. D. 33,265.
" mechanical, cut out, with some metal parts; as charts not provided for, T. D. 30,122.
427— " not more than 2 copies, for the use and by order of any society or institution. See Books..... Free.
329— " not provided for 15%
425— " which shall have been printed more than 20 years at the date of importation ..... Free.
Chasubles; may be regalia, T. D. 27,363.
" wearing apparel, T. D. 12,720.
Chatelaine pins; are pins, T. D. 33,142.
Chatelaines; jewelry, T. D. 22,688.
Chatterton's compound; manufacture of gutta percha, T. D. 22,871.
Check books, lithographed; as lithographed booklets, T. D. 29,618.
196—Cheese 20%
" filled; in addition to duty, internal revenue tax of 8 cents pound. Sec. 11 Act June 6, 1896, T. D. 17,324.
" grated, in bottles; as cheese, and bottles dutiable, Par. 33, T. D. 1,727.
" in brine; weight of brine allowed for, T. D. 30,768.
" no allowance as tare for the coating or outside of, T. D. 33,763.
196— " substitutes 20%
17—Chemicals, and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than..... 25%
Chemical compound; definition of, T. D. 32,035.
17— " compounds, combinations, and all similar articles dutiable under this section, except soap, whether provided for or not, put up in individual packages of two and one-half pounds or less gross weight (except samples without commercial value) shall be dutiable at a rate not less than..... 20%
16— " compounds and preparations, including mixtures and salts, and combinations when containing alcohol, if

Par.

containing 20% of alcohol or less.....10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%

5—Chemical compounds, preparations, mixtures and salts, and combinations thereof not provided for..... 15%

5— " mixtures. See Chemical compounds..... 15%

" mixture; definition of, T. D. 32,035.

5— " preparations. See Chemical compounds..... 15%

5— " salts. See Chemical compounds..... 15%

258—Chenille, cotton, articles manufactured from..... 35%

258— " cotton, curtains, in the piece or otherwise..... 35%

258— " cotton, table covers, in the piece or otherwise..... 35%

314— " silk 50%

" yarn, silk; manufacture of silk, T. D. 26,268.

" yarn, wool; manufacture of wool, T. D. 17,261.

185—Cheroots of all kinds.....$4.50 lb. and 25%

Cherries, dried; fruit dried, T. D. 27,801.

in cherry juice; fruit in its own juice, T. D. 31,832.

in brandy; fruit preserved in spirits, T. D. 15,683.

in alcohol; fruit preserved in spirits, T. D. 19,020.

in maraschino; fruit preserved in sugar, T. D. 32,540.

in brine; fruits in brine, T. D. 30,828.

wild, in spirits; fruit preserved in spirits, T. D. 22,004.

217— " green or ripe, per bushel of 50 lbs..... 10 cts.

" pitted and dried; fruits dried, T. D. 31,134.

" treated with sulphur, in casks in weak saline solution, are not in brine, but fruits prepared, T. D. 33,372.

Cherry juice, concentrated; fruit juice, T. D. 29,812.

medicated; fruit juice, T. D. 12,445.

247— " juice, containing no alcohol or not more than 18% of alcohol .....70 cts. gal.

if containing more than 18% of alcohol.....70 cts. gal.

and in addition thereto, on the alcohol contained therein .....per proof gal. $2.07

" laurel water; medicinal preparation, T. D. 32,997.

" lumber; cabinet wood, T. D. 26,088.

211— " Mahaleb or Mazzard, stocks, cuttings, or seedlings of, 3 years old or less.....$1.00 per 1,000.

" water; manufactured article not provided for, T. D. 26,052.

341—Chess balls, of ivory, bone, or other materials..... 50%

341—Chessmen, of ivory, bone, or other materials..... 50%

Chestnut extract; extract of vegetable origin for dyeing, T. D. 3,412.

" flour; manufactured article not provided for, T. D. 11,547.

" paste; manufactured article not provided for, T. D. 29,629.

" water, flour of; manufactured article not provided for, T. D. 11,547.

Chestnuts, are perishable, and allowance may be made for decay, T. D. 30,208.

" boiled in syrup; comfits, T. D. 27,985.

Par.

Chestnuts, for seed; nuts not provided for, T. D. 29,339.
" of Southern Europe; marrons, T. D. 27,447.
" water; Chinese edible vegetable, T. D. 22,516.
Chevrette hair; as wool, T. D. 27,363.
Chevilline yarn; as yarn of artificial silk, T. D. 27,363.
Cheviots, woolen cloth.
Chia seed, drugs.
Chian turpentine, crude; crude resin, T. D. 5,411.
" turpentine, prepared; medicinal preparation, T. D. 4,701.
Chicken sausage; poultry prepared, T. D. 7,361.
Chickens, alive; poultry, T. D. 16,660.
" cooked; poultry prepared, T. D. 29,646.
Chicks, artificial; toys, T. D. 26,289.
" stuffed, for Easter boxes; birds, stuffed, not suitable for millinery ornaments, T. D. 25,872.
36—Chicle, gum, crude ..... 15 cts. lb.
36— " gum, refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing ..... 20 cts. lb.
Chicory, adulterated; chicory, T. D. 12,361, 12,531.
" and beet root; as chicory prepared, etc., T. D. 30,550.
" and figs; substitute for coffee, T. D. 30,550.
" paste; chicory prepared, T. D. 1,509.
230— " root, burnt or roasted ..... 2 cts. lb.
230— " root, ground or granulated ..... 2 cts. lb.
230— " root, in rolls ..... 2 cts. lb.
230— " root, otherwise prepared, and not provided for ..... 2 cts. lb.
230— " root, raw, dried, or undried, but unground ..... 1 ct. lb.
" seed; seed not provided for, T. D. 15,177.
Chief use; how determined, T. D. 31,447.
" value, is that which exceeds in value each of the others, T. D. 22,725.
" value, the value of the different materials to be taken at the time they are put together, the cost of the labor applied to any of the materials in the process of putting together to be disregarded, T. D. 28,045.
Chillies; capsicum unground, T. D. 15,475.
Chimes, clock; parts of clocks; but if imported separately and capable of other use, are not, T. D. 29,495.
" of bells; musical instruments, T. D. 9,414.
80—China and porcelain, wares composed of a vitrified non absorbent body which when broken shows a vitrified or vitreous, or semi vitrified or semi vitreous fracture, and all bisque and parian wares, including clock cases with or without movements; plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware, if plain white, or plain brown, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware not provided for .. 50%
if painted, colored, tinted, stained, enameled, gilded,

Par.

printed, or ornamented or decorated in any manner and manufactures in chief value of such ware not provided for 55%

China buttons, white; buttons not provided for, T. D. 30,710.

" cameos; decorated china, T. D. 32,618.

76— " clay or kaolin .....$1.25 ton

including the weight of the casks or other containers.

" common brown, colored on edges to hide finger marks; is not colored, T. D. 26,338.

" dolls and dolls heads; as dolls and doll heads, T. D. 31,165.

" grass, is ramie, a textile grass, T. D. 29,887.

" grass noils; textile grass not manufactured, T. D. 27,591.

" root; drugs.

" stone; china clay, T. D. 5,367.

272— " straw matting .....2½ cts. sq. yd.

" white; artist's color, T. D. 17,582.

Chinaware, etched designs; is decorated, T. D. 33,693.

Chinas; cotton and silk cloth, cotton chief value, T. D. 22,376.

Chinchards, or chinches; fish, T. D. 1,382.

Chinconidia, sulphate of; alkaloid of cinchona bark, T. D. 4,161.

52—Chinese blue. See Blues 20%

" fruit candy; comfits, T. D. 33,560.

" matting, fringed; fringes not included in measurement, T. D. 18,979, 25,195.

561— " nut oil ..... Free.

" sausage; prepared meat, T. D. 29,923.

" shoes, dutiable according to material of chief value, T. D. 33,388.

" white, a color, T. D. 16,834.

Chinisol; coal tar preparation, T. D. 20,655.

Chinoidine; salt of cinchona bark, T. D. 6,865.

Chip baskets, baskets of wood, T. D. 31,497.

335— " braids, plaits, and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained.. 15%

if bleached, dyed, colored, or stained..... 20%

See Braids.

" cloth; manufacture chip, T. D. 32,274.

335— " hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed..... 25%

if blocked or trimmed, and in chief value of chip or such materials 40%

See Hats.

368— " manufacture of, not provided for..... 20%

173— " of osier or willow, prepared for basket makers' use... 10%

" ornaments for hats; manufacture chip, T. D. 26,688.

" rolls; chip cloth, manufacture chip, T. D. 28,300.

" slippers; manufacture chip, T. D. 30,969.

Chiperine; alcoholic compound, T. D. 31,675.

18—Chloral hydrate 25%

Par.

Chlorate of baryta; chemical salt, T. D. 6,301.
64— " of potash ..... ½ ct. lb.
67— " of soda ..... ½ ct. lb.
Chlorbarium; chemical salt, T. D. 6,301.
Chloride, benzoyl; coal tar preparation, T. D. 32,681.
10— " of barium ..... ¼ ct. lb.
440— " of calcium, crude ..... Free.
12— " of lime ..... 1/10 ct. lb.
" of magnesia; chemical compound, T. D. 27,384.
" of platinum; chemical compound, T. D. 26,682.
" of potassium; chemical compound, T. D. 21,591.
" of rhodium; chemical compound, T. D. 26,682.
" silver; chemical salt, T. D. 30,828.
62— " of zinc ..... ½ ct. lb.
Chlorodyne; alcoholic medicinal preparation, T. D. 14,805.
19—Chloroform ..... 2 cts. lb.
31—Chlorophyll, extract of, not containing alcohol..... 15%
" with alcohol; alcoholic compound, T. D. 29,700.
Chocolate confectionery; confectionery, T. D. 9,527.
" in glass bottles, bottles dutiable at same rates as contents, and not. Par. 83, T. D. 32,764.
" in wooden cases lined with zinc, zinc lining dutiable, T. D. 33,511.
" is cocoa with sugar and flavoring matter, T. D. 18,141.
" method of determining rate of duty, T. D. 23,193.
" milk, tablets; chocolate, T. D. 27,217.
231— " sweetened, prepared or manufactured, not provided for:
valued at 20 cts. per pound or less..... 2 cts. lb.
valued at more than 20 cts. per pound..... 25%
unsweetened, prepared or manufactured, not provided for 8%
The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.
" tablets, forms, figures, etc.; not confectionery, but chocolate, T. D. 30,208.
Cholera, hog vaccine; vaccine virus, T. D. 29,407.
Chopping blocks; wood blocks, rough hewn, sawed, or bored, T. D. 31,236.
Chow chow, fruit; sweetmeats, T. D. 30,123.
Christmas tree ornaments, glass; toys, T. D. 31,070.
" tree ornaments of tinsel, lame, or lahn; as toys of tinsel, T. D. 31,720.
" trees, rootless; raw article not provided for, T. D. 28,429.
448—Chromate of iron..... Free.
64— " of potash ..... 1 ct. lb.
67— " of soda ..... ¾ ct. lb.
71—Chrome brick. See Brick.
54— " green. See Chrome yellow..... 20%
102— " or chromium metal 15%
54— " yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate

Par.

of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water..... 20%

Chromealum; chemical compound, T. D. 29,701.

448—Chromic ore ..... Free.

54—Chromium colors. See Chrome yellow..... 20%

" fluorin; chemical salt, T. D. 13,602.

449— " hydroxide of, crude..... Free.

Chromographs; articles of metal, T. D. 4,442.

Chromos mounted on metal; according to chief value, T. D. 6,899.

" mounted on terra cotta; according to chief value, T. D. 5,653.

" printed on brass plaques; articles of metal, T. D. 6,899.

Chronometer, cases for; according to material, T. D. 3,180.

161—Chronometers, box or ship, and parts thereof..... 30%

Chrysarobin; drug advanced in value, etc., T. D. 26,396.

Chrysoidin; anilin dye, T. D. 3,927.

Church altar, may be a work of art, T. D. 26,945.

" bells; articles of metal, T. D. 31,478.

Chutney, fruit in form of sauce, as sauce, T. D. 23,233.

" fruit in pieces, as fruit preserved, T. D. 23,253.

Cicuta conium; drug.

202—Cider .....2 cts. gal.

" champagne; cider, T. D. 27,801.

" huckleberry; fruit juice, T. D. 29,946.

325—Cigar bands, lithographed. See Lithographic prints.

" boxes, empty; manufacture of wood, T. D. 26,390.

" cabinets; furniture, T. D. 12,132.

356— " cases, metal. See Jewelry 60%

" cases, not provided for, smoker's articles, T. D. 12,913, 20,762.

" cutters, are not toys, T. D. 32,318.

" cutters; incomplete, articles of metal, T. D. 14,745.

356— " cutters, metal. See Jewelry..... 60%

" cutters, not provided for, smoker's articles, T. D. 30,785.

356— " holders, metal. See Jewelry..... 60%

" holders, not provided for, smoker's articles, T. D. 9,924.

" lights, smoker's articles, T. D. 30,943.

" stands, manufacture of wood, T. D. 7,245.

381—Cigarette book covers 50%

381— " books 50%

" boxes, tin; smoker's articles, T. D. 31,432.

356— " cases, metal. See Jewelry 60%

" cases, not provided for, smoker's articles, T. D. 30,785.

356— " holders, metal. See Jewelry..... 60%

" holders, not provided for, smoker's articles, T. D. 9,924.

" machines; articles of metal, T. D. 13,778.

381— " paper in all forms, except cork paper..... 50%

Par.

185—Cigarettes .....$4.50 lb. and 25%

" domestic, reimported, special customs stamps to be affixed, T. D. 25,977.

" medicinal; medicinal preparation, T. D. 3,080.

" no allowance in weight for weight of paper on tips, T. D. 2,607.

185— " paper, including wrappers.....$4.50 lb. and 25%

" trick; not toys, according to material, T. D. 32,318.

185—Cigars .....$4.50 lb. and 25%

" and cigarettes; as to stamping, T. D. 30,719.

" customs stamps must be cancelled before leaving the custody of customs officers, T. D. 6,602.

" foreign stamp tax is an element of dutiable value, T. D. 10,408.

" are sea stores, not ship stores, T. D. 24,340.

" in sea stores pay duty on excessive number, T. D. 7,270.

" in transit, no limit of quantity to package, T. D. 7,342.

" in parcel-post packages, if not delivered may be returned to sender, T. D. 22,343.

" no allowance for dampness, T. D. 8,650.

" not more than 50 or 300 cigarettes allowed to a passenger, from non-contiguous countries, T. D. 6,841, 23,190.

" may not be imported in glass jars, T. D. 17,372.

" must be imported in cases or packages of not less than 3,000. Single boxes must not contain more than 500, and must contain either 5, 10, 12, 13, 25, 50, 100, 200, 250 or 500 each, T. D. 22,749, 31,782. Sec. 3,402 R. S., Act Aug. 5, 1909.

" samples are to be treated as an importation, T. D. 7,466.

" domestic, reimported, special customs stamps to be affixed, T. D. 25,977.

" importation of less than 3,000 in a single package, prohibited. Sec. 26, Act Aug. 27, 1894.
For internal revenue tax, see Internal revenue.

" no cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect. Sec. 2804, R. S., T. D. 22,749, 31,781. Sec. 3,402, R. S. and Act Aug. 27, 1894.

Par.

Cigars brought in from contiguous territory in small lots must be seized, T. D. 7,462.

185— " paper, including wrappers .....$4.50 lb. and 25%

" Philippine from Canada, are dutiable, T. D. 30,273.

" wooden; are not toys, T. D. 32,318.

410—Cinchona bark ..... Free.

584— " bark, all alkaloids or salts of..... Free.

" cordefolia liquid; medicinal preparation, T. D. 9,046.

Cinchonidia and sulphate of; salt of cinchona bark, T. D. 5,901.

Cinctures, may be regalia, T. D. 2,617.

Cinders from rolling mills; as iron scrap, T. D. 11,650.

Cinematographs are not household effects, T. D. 30,410.

" are optical instruments, T. D. 27,259.

" miniature; are toys, T. D. 28,374.

380—Cinematography film pictures, prints, positives or duplicates of every kind and nature and of whatever substance made. See Photographic films.....1 ct. lin. ft.

Cinnabar, crude metallic mineral substance.

Cinnamic aldehyde; artificial oil of cassia, as oil of cassia, T. D. 24,905.

235—Cinnamon, and cinnamon chips, unground.....1 ct. lb.

ground .....1 ct. lb. and 20%

46— " oil, not containing alcohol..... 20%

Circus animals are tools of trade, T. D. 16,866.

Cippolini; an edible vegetable, T. D. 27,892.

139—Circular saws 12%

Circulars for gratuitous distribution are dutiable, T. D. 6,620.

Circlette; covered wire, T. D. 16,540.

Cirine; modelling clay, manufactured article not provided for, T. D. 15,130, 32,536.

Cisco; lake herring, are not herring, T. D. 14,064.

Citral; oil of lemon, T. D. 14,203.

Citrate of iron and quinine; medicinal preparation, T. D. 8,504.

41— " of lime .....1 ct. lb.

" of magnesia; chemical compound, T. D. 6,291.

Citrated kali; chemical compound, T. D. 6,006.

Citron extract; alcoholic compound, T. D. 16,578.

" in brine; fruit in brine, T. D. 21,309.

" oil; oil of lemon, T. D. 8,962.

221— " or citron peel, preserved, candied, or dried.....2 cts. lb.

46—Citronella oil, not containing alcohol..... 20%

Citrus trifoliata plants; semi tropical plants, T. D. 30,165.

49—Civet 20%

" essence; essential oil, T. D. 28,741.

46— " oil, not containing alcohol..... 20%

Claims in customs cases cannot be assigned, T. D. 14,000.

Clams, ground, packed in tins, shell fish, T. D. 26,387.

" in cans; shell fish, T. D. 6,548.

" juice; manufactured article not provided for, T. D. 26,190.

" shell fish, T. D. 26,387.

Par.

Clapboards, cedar; clapboards, T. D. 17,185.
647— " not provided for ..... Free
" what are, T. D. 28,009.
Clarifiant; manufacture of gelatin, T. D. 18,069.
Clarifying powder; chemical compound, T. D. 3,855.
Clarinet cleaners; twisted wire and thread, brushes, T. D. 32,512.
" reed cases; parts of musical instruments, T. D. 32,681.
" reeds, cut into lengths for transportation only; reeds unmanufactured, T. D. 28,351.
Clarionets, musical instruments, T. D. 32,681.
" reeds for; parts of musical instruments, T. D. 10,259.
151—Clasps and snap fasteners wholly or in chief value of iron or steel. See Snap fasteners..... 15%
" for bags and purses; articles of metal, T. D. 25,444.
" for necklaces; parts of jewelry, T. D. 33,242.
" worn as jewelry; jewelry, T. D. 26,681.
Classification, collector determines, T. D. 18,211.
" errors in, cannot be corrected unless protest is filed within 30 days, T. D. 16,766.
" of articles covered by two or more paragraphs of the law is governed by paragraph carrying highest rate.
" of articles covered by a specific as well as a general provision of law is governed by the former, T. D. 17,159.
" not affected by use after importation, T. D. 29,440.
" erroneous, is not fraud, T. D. 17,967.
" appraiser's advisory, collector not bound by, T. D. 33,660.
" of merchandise not in examined case, by sample, valid, T. D. 28,910.
" "not provided for" in two paragraphs, nullify each other, T. D. 24,509.
" "component material of chief value" is more specific than "wholly or in part of," T. D. 25,431.
" a provision relating to a manufactured article of a specified material, without stating to what extent it must be composed of such material, is to be confined to merchandise wholly or in chief value of the specified material, T. D. 32,582.
Claws, animal, not dressed, unmanufactured article not provided for, T. D. 9,635.
Clay and pumice stone scouring brick; manufacture of pumice stone, T. D. 31,589.
" articles painted; earthy substance decorated, T. D. 28,429.
" ball; clay unwrought, T. D. 32,943.
" burned; clay wrought, T. D. 6,140.
76— " china, or kaolin .....$1.25 ton.
including the weight of the casks or other containers.
450— " common blue and Gross-Almerode glass-pot, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks..... Free.

Par.

Clay, common blue, in sacks; as common blue clay in cases or casks, T. D. 29,449.
" granulated for transportation, is not wrought, T. D. 24,969.
" modeling; manufactured article not provided for, T. D. 32,536.
" pipe, cakes for whitening leather; as clay wrought, T. D. 21,639.
" prepared, and colored, in cakes; articles of earthy substance, T. D. 1,389.
" stone, metallic mineral substance in crude state, T. D. 1,055.
" tank blocks; article of earthy substance, T. D. 16,828.
" washed, dried, and ground; as wrought clay, T. D. 9,249.

76—Clays, unwrought or unmanufactured, not provided for..50 cts. ton. including the weight of the casks or other containers.

76— " wrought or manufactured, not provided for.....$1.00 ton. including the weight of the casks or other containers.

11—Cleaning, creams for, non alcoholic, not provided for..... 15%

11— " preparations for, not provided for, not containing alcohol 15%

Clematis; nursery stock not provided for, T. D. 15,112.

Clearance of foreign vessels coastwise does not permit such vessels to take on freight at one port for delivery at another, T. D. 2,853.
" of foreign vessels for foreign port via a domestic port is not allowed, T. D. 5,030.
" of vessel cannot be refused because marks and numbers of packages do not appear on shipper's manifest, T. D. 3,634.
" of vessel is not required for vessels going from one port to another port in the same district, T. D. 4,299.
" of vessel may be refused pending legal determination of liability of owner or master to fine, T. D. 4,782, 4,847.
" of vessel sailing from one foreign port to another and putting in for coal is not required, T. D. 4,107.
" of vessel will be required if they put in to a domestic port for coal while on voyage from a domestic to a foreign port, T. D. 4,107.
" of vessel will not be granted until evidence is produced that all legal fees have been paid, T. D. 2,795.
" of vessel may not be refused for the purpose of collecting a fine imposed on the master for violation of the revenue laws, T. D. 32,433.

Clerical error is ground for remitting additional duty accruing for undervaluation. Sec. IV, Sub Sec. I.
" error, manifest, Secretary of Treasury has power to correct. Sec. IV, Sub Sec. Z.

Par.

Clerical error, dutiable charges on invoice and omitted from entry is, T. D. 25,001.
" error may be corrected by Board of General Appraisers, if manifest, T. D. 33,437.
Cleavers, cook's; as cook's knives, T. D. 15,992.
Clergymen, ordinary dress of; not regalia, T. D. 2,791.
614—Cliffstone, unmanufactured. See Stone..... Free.
Clippers, hair; articles of metal, T. D. 31,657.
" horse; articles of metal, T. D. 31,657.
Clippings, dressed furs, large enough to be sewed together and used as furs; as dressed fur, T. D. 13,245, 30,034.
" dressed fur, too small to sew together and use as furs; as waste, T. D. 12,672, 25,677.
430— " from brass or Dutch metal, fit only for remanufacture. Free.
" from iron; scrap iron, T. D. 22,049.
461— " from new copper ..... Free.
566— " used chiefly for paper making..... Free.
" wool; wool rags, T. D. 21,595.
Clinkers, adamantine; magnesite brick, T. D. 16,570.
Cloaks; wearing apparel.
Cloakings, camel's hair; as wool cloth, T. D. 12,245.
Clock cases, marble; parts of clocks, T. D. 28,459.
" cases, not provided for, as parts of clocks, T. D. 26,990, 28,998.
" cases, onyx; parts of clocks, T. D. 31,165.
79— " cases, with or without movements, of earthen or crockery ware. See Earthenware.
80— " cases of china or porcelain ware. See China.
" cases, wood; parts of clocks, T. D. 28,459.
" chimes, are parts of; but if imported separately and capable of other use, are not, T. D. 29,495.
" disks, glass; as glass, etc., T. D. 14,837, 25,674.
" escapements, jeweled; parts of clocks, T. D. 31,804.
" glasses; are not parts of clocks, dutiable as glass, T. D. 25,674.
161— " jewels 10%
" keys; parts of clocks, T. D. 6,558.
161— " movements, lever, having jewels in the escapement... 30%
" ornaments; are not parts of clocks, T. D. 15,690.
" with musical attachment, instead of a gong, is not a musical instrument, T. D. 25,310.
161—Clocks, all other, and parts thereof, not otherwise provided for, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque, or earthenware 30%
" are household effects, T. D. 30,477.
" ball; are watches, T. D. 23,792.
161— " containing lever movements having jewels in the escapement 30%
" carriage or traveling, may be household effects, T. D. 7,839.
" miniature; toys, T. D. 28,448.
" musical; as clocks, T. D. 25,310.

Par.

Clocks, ship lever, with no jewels in the escapement; as all other clocks, T. D. 31,070.
" traveling, in leather cases, an entirety, T. D. 12,659.
" with earthenware or china cases, movements dutiable as clocks, and the cases as earthenware or china, separately, T. D. 31,086.
Clocking is embroidery, T. D. 19,080.
Clogs, wood and leather; as leather shoes, T. D. 5,994.
Cloisonne buckles; are jewelry, T. D. 29,626.
" ware, is metal enameled or glazed with vitreous glasses, T. D. 22,076, 29,626.
308—Cloth, and all manufactures of every description made of the hair of the Angora goat, alpaca, and other like animals, not provided for..... 40%
" bamboo fiber; manufacture of vegetable fiber, T. D. 16,644.
566— " gunny, old, used chiefly for paper making..... Free.
Clothing for naval officers, is dutiable, T. D. 6,606.
" American materials, made up into, abroad, dutiable according to material, T. D. 14,468.
317— " ready made, composed of silk, or of which silk or silk and india rubber are the component materials of chief value, not provided for..... 50%
256— " ready made, of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, or of cotton or other vegetable fiber and india rubber..... 30%
291— " ready made, wholly or in chief value of wool..... 35%
Clothes baskets; are baskets, not furniture, T. D. 31,573, 31,574.
422—Cloths, bolting, silk, expressly for milling purposes. See Bolting cloths ..... Free.
288— " if made in chief value of cattle hair or horse hair, not provided for 25%
290— " Italian, wholly or in chief value of wool..... 35%
422— " press, camel's hair, for oil mills, cut to certain sizes. Free.
288— " wool, wholly or in chief value of wool..... 35%
Cloud berries; are edible, T. D. 28,988.
235—Clove stems, unground.....1 ct. lb.
ground .....1 ct. lb. and 20%
Cloves, oil of; essential oil, T. D. 33,377.
235— " unground .....2 cts. lb.
ground .....2 cts. lb. and 20%
Clown sets; toys, T. D. 27,867.
358—Coach laces. See laces..... 60%
451—Coal, anthracite, bituminous, culm, slack, and shale..... Free.
" ashes; crude metallic mineral substance, T. D. 27,945.
451— " briquets ..... Free.
" cannel; is bituminous, T. D. 787.
451— " or coal dust, compositions of, used for fuel, whether in briquets or other forms..... Free.
" screenings; is slack or culm, T. D. 11,057.
" scuttles; articles of metal, T. D. 8,162.
" semi anthracite; is anthracite, T. D. 15,857.

Par.

Coal shipped as cargo, if retained on board for ship's use; is dutiable, T. D. 29,406.
" stoves; are not sea stoves, T. D. 28,855.
21— " tar, all other products or preparations of, not colors or dyes, not provided for 15%
20— " tar colors, not provided for 30%
452— " tar, crude ..... Free.
22— " tar distillates, not provided for, not medicinal and not colors or dyes 5%
" tar disinfectants, solid or fluid; coal tar preparations, T. D. 16,818.
20— " tar dyes, not provided for 30%
" tar germicide; coal tar preparation, T. D. 27,393.
" tar pitch from brown coal; is coal tar pitch, T. D. 31,813.
452— " tar, pitch of ..... Free.
" tar preparations, medicinal; as medicinal preparations, T. D. 21,591.
452— " tar products known as anthracine and anthracine oil, naphthalin, phenol, and cresol ..... Free.
23— " tar products known as anilin salts, etc 10%
461—Coarse copper ..... Free.
290—Coat linings, wholly or in chief value of wool 35%
453—Cobalt ..... Free.
" metallic arsenic; as arsenic, T. D. 28,700.
453— " ore ..... Free.
24— " oxide of ..... 10 cts. lb.
Cobaltum crystals; metallic arsenic, T. D. 28,700.
Cobblestones; crude mineral substance, T. D. 5,877.
Coca elixir; alcoholic medicinal preparation, T. D. 27,087.
39— " leaves ..... 10 cts. lb.
47—Cocaine, and all salts and derivatives of the same ..... $2.00 oz.
" hydrochlorate; salt of cocaine, T. D. 20,050.
" muriate of; salt of cocaine, T. D. 19,629, 20,050.
454—Cocculus indicus ..... Free.
455—Cochineal ..... Free.
" ammoniacal or ammoniated; chemical compound, T. D. 11,535.
" lake; as lake, T. D. 4,323.
Cockades, coachmen's, leather; manufacture of leather, T. D. 7,306.
Cocoa, acorn; medicinal preparation, T. D. 8,951.
" bean shell waste; as cocoa shell, T. D. 33,280.
232— " butter ..... 3½ cts. lb.
232— " butter, all substitutes for ..... 3½ cts. lb.
232— " butterine ..... 3½ cts. lb.
456— " fiber ..... Free.
" fiber, cut into lengths and bunched; as cocoa fiber, T. D. 33,789.
" fiber, dyed or oiled; manufactured article not provided for, T. D. 13,591.
371— " fiber, mats ..... 3 cts. sq. ft.
371— " fiber, matting ..... 5 cts. sq. yd.
456— " leaves ..... Free.
" malted; cocoa prepared, T. D. 6,518.

Par.

Cocoa meat, broken, dried only; cocoanut meat broken, T. D. 13,820.
" method of determining rate, T. D. 23,913.
" oat meal; unsweetened, in cakes, cocoa prepared unsweetened, T. D. 26,801.
" oats; cocoa prepared, unsweetened, T. D. 29,050, 30,122. See Oats, cocoa.
456— " or cacao, crude ..... Free.
" powder and other substances, infant's food; as cocoa, T. D. 31,568.
456— " shells ..... Free.
231— " sweetened, prepared or manufactured, not provided for:
valued at 20 cts. per pound or less.....2 cts. lb.
valued at more than 20 cts. per pound..... 25%
unsweetened, prepared or manufactured, not provided for 8%
The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.
Cocoanut, cooked in sweet liquid, undried; a comfit, T. D. 29,974.
" olein; cocoanut oil, T. D. 25,179.
557— " meat broken, not shredded, desiccated, or prepared in any manner ..... Free.
221— " meat, desiccated, shredded, cut, or similarly prepared. 2 cts. lb.
561— " oil ..... Free.
232— " oil, refined deodorized .....3½ cts. lb.
557—Cocoanuts in the shell..... Free.
Cocolio; cocoa butterine, T. D. 26,958.
599—Cocoons, silk ..... Free.
Coerulein; coal tar color, T. D. 15,983.
Cod lines, hemp; as hemp cords, T. D. 31,070.
561— " liver oil ..... Free.
" liver oil and malt extract; at the higher of the rates applying to the two articles, T. D. 26,516.
" liver oil, De Jongh's; medicinal preparation, T. D. 10,684.
561— " oil ..... Free.
Codeine; is a derivative of opium, T. D. 29,657.
457—Coffee ..... Free.
233— " articles used as .....2 cts. lb.
" beans, caffein extracted; coffee, T. D. 33,463.
" essence, liquid; substitute for coffee, T. D. 30,213.
" extract; substitute for coffee, T. D. 29,351.
" ground; coffee, T. D. 17,579.
" homeopathic; substitute for coffee, T. D. 6,922.
" roasted; coffee, T. D. 15,408.
233— " substitutes, for, not provided for.....2 cts. lb.
" substitute, so called, caramel used with coffee; manufactured article not provided for, T. D. 30,099.
Cognac, artificial oil of; is an artificial fruit essence, T. D. 17,406.
" flavoring or extract; alcoholic compound, T. D. 6,573.

Par.

Cognac, oil; fruit essence, T. D. 10,211.
Coil condensers, magneto; manufacture of mica, T. D. 31,070.
356—Coin holders, metal. See Jewelry..... 60%
" swords; articles of metal, T. D. 30,297.
Coins, imitations of, such as could be passed as money; prohibited, T. D. 25,403.
" set of 30, in strip, not cut apart; as coin, T. D. 32,455.
458— " of gold, silver, copper, or other metal..... Free.
459—Coir ..... Free.
" hawsers; manufacture of vegetable fiber, T. D. 12,208.
" manufactures of; manufactures of vegetable fiber, T. D. 12,208.
459— " yarn ..... Free.
451—Coke ..... Free.
" ovens, linings for; as fire brick, T. D. 29,499.
Colbert curtains; are lace curtains, T. D. 9,502.
55—Colcothar, or oxide of iron, not provided for..... 10%
Colchicum, wine of; alcoholic medicinal preparation, T. D. 8,329.
Cold cream; a cosmetic, T. D. 23,321.
164—Collapsible tubes. See Tubes, collapsible.
Collar and cuff buttons, metal, parts of; parts of buttons, T. D. 31,757.
" buttons, bone, with metal back; buttons not provided for, T. D. 29,516.
339— " buttons, composed wholly of bone, mother of pearl, ivory, or agate 40%
356— " buttons, metal. See Jewelry 60%
" buttons, pearl and metal; buttons not provided for, T. D. 16,000.
" pins; are pins, T. D. 33,142.
" stiffener; according to material, T. D. 20,731.
" stiffeners; wearing apparel, T. D. 20,731.
" supports; according to material, T. D. 33,038.
Collarettes; wearing apparel, T. D. 16,583.
212—Collard seed .....6 cts. lb.
Collars, Battenberg braids; lace articles, T. D. 27,086.
" beaded; beaded articles, T. D. 15,981.
" in the piece, women's; wearing apparel, T. D. 33,406.
277— " shirt, composed in whole or in part of linen..... 30%
256— " shirt, cotton, not provided for..... 30%
277— " shirt, wholly or in part linen..... 30%
" women's; wearing apparel, T. D. 28,509.
654—Collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, imported for exhibition at a fixed place by any State or by any society or institution, or for a municipal corporation, or for the purpose of erecting a public monument, and not for sale nor for any other purpose, under bond. See Art, works of..... Free.
656— " in illustration of the progress of the arts, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations

Par.

as to proof of antiquity as the Secretary of the Treasury may prescribe ..... Free.

Collectors are not liable to importers for their decisions in customs cases, T. D. 14,905.

" are not responsible for the acts of their subordinates if the latter are competent.

" assessment of duty is final in absence of protest, T. D. 7,049, 11,645, 14,233.

" cannot act as agent of consignee, T. D. 10,036.

" must communicate all instructions received from Department to naval officers and surveyors, T. D. 2,475.

" are not required to follow appraiser's advisory classification, T. D. 33,660.

262—Collets, cotton or other vegetable fiber..... 25%

25—Collodion and all other liquid solutions of pyroxylin, or of other cellulose esters, or of cellulose..... 15%

compounds of pyroxylin or of other cellulose esters, whether known as celluloid or by any other name, if in blocks, sheets, rods, tubes, or other forms not polished, wholly or partly, and not made into finished or partly finished articles..... 25%

if polished, wholly or partly, or if finished or partly finished articles, of which collodion or any compound of pyroxylin or other cellulose esters, by whatever name known, is the component material of chief value 40%

" and paper, printed; articles of collodion, T. D. 27,493.

" bracelets; small, and not suitable for children's wear, toys, T. D. 31,883.

suitable for children's wear, articles of collodion, T. D. 32,020.

Collofuge plasters; healing plasters, T. D. 9,222.

Colocynth or coloquintidia; drugs. Art. 903 Cust. Reg., 1908.

48—Cologne water:

if containing alcohol.....40 cts. lb. and 60%

if not containing alcohol..... 60%

Colophony; crude gum resin, T. D. 32,245.

Colopony, acid not provided for, T. D. 30,335.

Color, butter, annatto; manufactured article not provided for, T. D. 31,654.

" butter; manufactured article not provided for, T. D. 29,339.

" foils, oeser foils; metal chief value, articles of metal, T. D. 32,333.

" German, not poisonous; as color, T. D. 14,325.

" in jars; as color, T. D. 17,558.

63— " lakes, whether dry or in pulp, not provided for..... 20%

" mixed with linseed oil and soap; is ink, T. D. 21,588.

" stones for grinding colors; article of mineral substance, T. D. 5,048.

" vegetable, for foods; extract of vegetable origin, suitable for coloring, T. D. 30,645.

Par.

Color, vegetable mixed with alumina; a lake, T. D. 30,645.
26—Coloring for brandy, wine, beer, or other liquors..... 40%
" for sugar, coal tar color, T. D. 14,812.
54—Colors, chromium. See Chrome yellow..... 20%
20— " coal tar, not provided for..... 30%
" mineral, for china decorating; colors not provided for, T. D. 6,184.
" mineral; in tubes; artist's colors, T. D. 11,863.
63— " not provided for. See Paints..... 15%
" water, in pans; artist's colors, T. D. 16,282.
in tin boxes; artist's colors, T. D. 25,355.
in wooden boxes, value over 25 marks or 30 francs per gross; artist's colors, T. D. 25,355.
in wooden boxes, value not over 25 marks or 30 francs per gross; toys, T. D. 25,355.
Colt; not a household effect, T. D. 30,163.
" with mare; dutiable, T. D. 29,983.
Colts; are horses, T. D. 29,983.
" foot; drugs.
Columbo root; drugs.
Colza oil; rape seed oil, T. D. 2,604.
" sulphur oil; as rape seed oil, T. D. 32,231.
Combers' needles; articles of round steel wire, T. D. 11,590.
261—Combination suits, knit, cotton. See Cotton shirts..... 30%
594— " of santonin with acids, not subject to duty..... Free.
616— " of strychnia or strychnine with acids, not subject to duty ..... Free.
Combings from rabbit skins; waste, T. D. 27,971.
368—Combs composed wholly of horn or of horn and metal..... 25%
" galalith; as horn combs by assimilation, T. D. 31,946.
" horn, for horses; horn combs, T. D. 31,624.
356— " metal. See Jewelry 60%
" of cut and colored glass; manufacture of cut glass, T. D. 25,544.
" side and back, plain, or ornamented with cheap, flimsy, stampings of unplated metal; are not jewelry, T. D. 28,391.
" side and back, precious or plated metal; are jewelry, T. D. 28,391.
Comfits; any kind of fruit or nut, preserved with sugar and dried; dried sweetmeats, T. D. 29,974.
217— " if containing no alcohol, or containing not over 10% of alcohol 20%
if containing over 10% of alcohol and not provided for 20%
and in addition to the alcohol contained therein in excess of 10%, per proof gallon..... $2.50
Commercial designation takes precedence of a descriptive one, T. D. 32,574, and controls classification, T. D. 10,572.
" traveler's sample trunks are usual coverings, and also tools of trade, T. D. 7,394.

Par.
450—Common blue clay, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks ..... Free.
" carriers, bonded, may transfer bonded goods to other bonded common carriers for transportation destination, T. D. 3,124.
" carriers, bonded, only have authority to carry goods under Sec. 3,000 R. S., T. D. 3,827.
" carriers, bonded, cannot use boats not named in bond, without permission from Department, T. D. 3,937.
" carriers, bonded, entry for points beyond routes covered by bond of, should not be permitted, T. D. 4,409.
" carriers, bonded, of unappraised merchandise over routes requiring transshipment must make transshipment under the supervision of a customs officer, T. D. 4,653.
Communion service; is regalia, T. D. 29,834.
" service; pocket, is regalia, T. D. 7,106.
" sets; are regalia, T. D. 31,813.
Compasses, cheap, and not suitable for use; toys, T. D. 31,300; if suitable for use; not toys, dutiable according to material, T. D. 28,361; advertising; are not toys, T. D. 31,589.
" pocket; are not articles of personal adornment, dutiable according to material, T. D. 32,333.
"Composed of" and "manufacture of"; difference between, T. D. 31,088.
Composition, anti corrosive; coal tar preparation, T. D. 32,618.
637— " linotype, old and fit only to be remanufactured..... Free.
460— " metal of which copper is the component material of chief value, not provided for..... Free.
451—Compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquets or other form..... Free.
5—Compounds, chemical. See Chemical compounds..... 15%
528— " lard ..... Free.
5— " medicinal. See Medicinal compounds..... 15%
144— " of antimony 25%
13— " of caffein 25%
18— " of glyerophosphoric acid and salts..... 25%
239— " of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.
Compromise of fines, penalties and forfeitures, T. D. 4,246.
" Secretary's authority to make, T. D. 5,003, 14,450.
" of a judgment against a solvent debtor is illegal, T. D. 14,887.
" will not be considered till money is deposited to credit of Secretary, T. D. 4,332.
" procedure, T. D. 31,489.
Concentrated copper ore; copper ore, T. D. 25,804.
" ores; as ores, T. D. 29,617, 29,629.

Par.

Concentrates of metals; as ores, T. D. 29,617, 29,629.
" silver; silver ores, T. D. 29,629.
Concrete Muguet de Mai; combination of essential oils; T. D. 32,504.
Condemnation of a foreign-built vessel by a proper U. S. court carries with it a title to registry, T. D. 2,651, 3,762.
Condemned vessels pay duty at rates applicable to the respective parts, T. D. 4,248.
Condensers; mica chief value, T. D. 31,070.
Cones, seger; articles of earthy substance, T. D. 31,316.
Cornets; musical instruments, toy; toys, T. D. 3,765.
Coney shreds; glue stock, T. D. 10,014.
Confectionery, chocolate; confectionery, T. D. 9,527.
" distinction between, and pastry, T. D. 27,448.
" in fancy baskets; baskets are unusual covering, T. D. 8,907.
" in glass bottles; bottles dutiable at same rate as contents, and not Par. 83, T. D. 32,764.
" method of determining rate, T. D. 23,193.
180— " not provided for, valued at 15 cts. per pound or less . 2 cts. lb.
valued at more than 15 cts. per pound 25%
The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.
Confetti; manufacture of paper, T. D. 28,181.
386—Conflicting duties, articles to which two or more rates of duty shall be applicable, shall pay duty at the highest of such rates.
595—Coniferous evergreen seedlings ..... Free.
Coniine, salts; as alcoholic medicinal preparation, T. D. 11,393.
Conium cicuta; drugs.
Conserve of roses; sweetmeats, T. D. 4,339.
Consigned goods to "care of" a person or firm cannot be entered by such person or firm, T. D. 2,762.
" goods, where consigned on account of manufacturer, shall be entered on basis of a certified statement or invoice, showing all the elements of cost. Sec. 28, Sub Sec. 8.
" goods, additions and deductions on entry, to make market value, may be made on entry. Sec. 28, Sub Sec. 7.
Consignee defined. Sec. 28, Sub Sec. 1.
" on bill of lading alone entitled to make entry, T. D. 14,194, 16,372.
" may make entry and owner's declaration, T. D. 17,685. 17,685.
" on bill of lading cannot make entry if manifest shows a different consignee, T. D. 5,081.
" collector cannot act as agent for, T. D. 10,036.
" merchandise must be consigned to some person or persons at port of importation, T. D. 7,481.

Par.

Consignee must be an actual resident, T. D. 7,481.
" railroad company may act as, T. D. 17,702, 28,182.
" the holder of a bill of lading duly indorsed by the consignee therein named, or (if consigned to order) by the consignor, shall be deemed the consignee; and all merchandise imported into the United States shall for the purposes of the law be deemed and held to be the property of the person to whom consigned. Sec. 28, Sub Sec. 1.
" ultimate, how determined, T. D. 11,903.
" name may appear on invoice of goods consigned to order, T. D. 12,895.
Consignor cannot make entry in absence of consignee, T. D. 7,092.
Constantan rods; nickel alloy rods, nickel chief value, T. D. 27,801.
Consuls, foreign, Government sealed packages for, T. D. 10,713, 12,063 ..... Free.
" foreign, articles for personal use of, are dutiable, T. D. 9,650.
" U. S., are not allowed to use a stamp for signature, T. D. 7,045.
" U. S., cannot certify invoices purchased outside of their districts, T. D. 7,160.
" U. S., may refuse to certify invoice declarations signed by a mere agent who represents himself to be a manufacturer or purchaser, T. D. 8,901.
" U. S., returning, effects of, are entitled to no special privileges, T. D. 9,497.
404—Containers of American manufacture exported empty and returned filled with foreign products ..... Free.
404— " of American manufacture exported filled with American products ..... Free.
" the value of should be included in the dutiable value of their contents. Sec. 3, Par. R.
" unusual, pay an additional duty at the same rate that would be applicable if imported empty. Sec. 3, Par. R.
Contrayerva root; drugs.
Convict made articles prohibited. Sec. IV, Par. I.
Cooling compound, Arabic; not a paint, manufactured article not provided for, T. D. 25,383.
Cooper, a mixture of stout and porter.
Cooperage of reimported domestic whiskey, old heads to be preserved and attached, T. D. 14,983.
9—Copaiba, balsam. See Balsams.
500—Copal, gum ..... Free.
Coping; sawed lumber, T. D. 27,850.
421—Copper, acetate of ..... Free.
" and nickel rods, nickel chief value; as nickel alloy, T. D. 27,801.
" copper chief value; as composition metal, copper chief value, T. D. 29,296.
" arsen; metal unwrought, T. D. 30,069.

Par.			
167—	Copper	articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for...	20%
	"	ashes; copper scale, T. D. 33,153.	
461—	"	black	Free.
	"	bookplate; engraved plate for printing, T. D. 29,790.	
147—	"	bottoms	5%
147—	"	brazier's	5%
461—	"	cement	Free.
461—	"	clippings from new	Free.
461—	"	coarse	Free.
458—	"	coins	Free.
460—	"	composition metal, copper chief value, not provided for.	Free.
	"	crystals, acetate of; chemical compound, T. D. 27,665.	
	"	cylinders produced by electrolysis, not pipes; articles of copper, T. D. 26,787.	
	"	foil; article or ware of copper, T. D. 13,317.	
461—	"	in bars, not manufactured or provided for.....	Free.
461—	"	in ingots, not manufactured or provided for.....	Free.
461—	"	in pigs, not manufactured or provided for.....	Free.
461—	"	in plates, not manufactured or provided for.....	Free.
147—	"	in rolled plates, called brazier's copper.....	5%
	"	manganese; composition metal, copper chief value, T. D. 30,069.	
	"	matte; as copper regulus, T. D. 23,656.	
	"	matte with over 10% lead; lead content dutiable, T. D. 32,439.	
546—	"	medals	Free.
461—	"	old, fit only for remanufacture.....	Free.
461—	"	ore	Free.
	"	ore, concentrated; copper ore, T. D. 25,804.	
	"	paint, dry; paint, T. D. 25,772.	
	"	paste, or sulphide of; chemical compound, T. D. 1,863.	
158—	"	pins. See Pins	20%
147—	"	pipes	5%
	"	plates, planished for engraving; article of copper, T. D. 30,549.	
147—	"	plates, rolled, called brazier's copper.....	5%
	"	plates, perforated for strainers, are not copper bottoms; articles of copper, T. D. 29,548.	
109—	"	plates, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding.	15%
	"	powder; article of copper, T. D. 9,126.	
	"	precipitate; copper cement, T. D. 31,478.	
461—	"	regulus of	Free.
147—	"	rods	5%
	"	rollers; articles of copper, T. D. 25,312.	
461—	"	scale	Free.
147—	"	sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized.....	5%
147—	"	sheets	5%

Par.

Copper sheets, which are cut from larger sheets, are articles of copper, T. D. 33,360.

109— " sheets, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding. 15%

" strainers are not copper bottoms; articles of copper, T. D. 28,308.

147— " strips 5%

421— " sub acetate of, or verdigris..... Free.

421— " sulphate of ..... Free.

" sulphate points; chemical compound, T. D. 9,126.

" sulphide of, or paste; chemical compound, T. D. 1,863.

" tubing, flexible; is flexible metal tubing, T. D. 31,951.

462—Copperas, or sulphate of iron..... Free.

221—Copra, desiccated, shredded, cut, or similarly prepared....2 cts. lb.

557— " not shredded, desiccated, or prepared in any manner.. Free.

Copy books, unbound sheets for; are printed matter, T. D. 15,958.

323—Copying books, letter, wholly or partly manufactured..... 30%

Copyright books, engravings, etc., for deposit in Congressional Library, T. D. 25,286..... Free.

" books brought in by passengers, T. D. 15,664.

" covers books in all languages, ss. 22,751.

" law of, T. D. 11,098, 30,136, 31,754.

" moving picture films. See T. D. 33,258.

92—Coquille glasses, ground and polished, wholly or partly manufactured 25%

" glasses, unground and unpolished; glass plates or disks, unwrought, T. D. 25,252.

Coquitas; palm nuts, T. D. 8,432.

Coral; all varieties, suitable for manufacturing jewelry, including coral strung on threads, and drilled corals, are precious stones, and not beads nor manufacture of coral, T. D. 28,131, 31,923.

" beads; coral cut for use in the manufacture of jewelry, T. D. 28,131, 31,923.

" beads, strung as jewelry; as jewelry, T. D. 31,866.

" beads, unstrung; precious stones, T. D. 28,131.

" cameos; precious stones, T. D. 31,543.

357— " cut but not set, and suitable for use in the manufacture of jewelry 20%

" imitation, for use in manufacture of jewelry; imitation precious stones, T. D. 26,922.

463— " marine, uncut and unmanufactured ..... Free.

" necklaces, jewelry, T. D. 31,866.

Coraline; coal tar color, T. D. 20,802.

Cord, coronation, cotton; cotton cords, T. D. 33,431.

Cordage; applies to cordage of all sizes used in ship's rigging, to log lines, signal lines, lead and cod lines, T. D. 9,187, 9,307.

268— " composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them....½ ct. lb.

268— " made of hemp, tarred or untarred.....1 ct. lb.

Cordalettes; flax waste, paper stock, T. D. 25,554.

Par.

244—Cordial, ginger. See Wines, still.
" raspberry; fruit juice, T. D. 31,832.
244—Cordials, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.
" medicinal; medicinal preparation.
" not over 2½% of capacity of cask allowed as outage; any greater shortage deemed leakage, for which there is no allowance, T. D. 26,547, 27,379.
240— " per proof gallon..... $2.60
244— " there shall be no constructive or other allowance for breakage, leakage, or damage on.
Cording and sealing of baggage, is at owner's expense, T. D. 30,672.
" and sealing of merchandise must be done by customs officers, not at owner's expense, T. D. 17,689.
Cordonnet gold; bullion made of lame or lahn, T. D. 24,157, 30,615.
" silk; is spun silk, T. D. 12,917, 12,972.
262—Cords and tassels, cotton. See Cotton bandings..... 25%
316— " and tassels, silk. See Silk ribbons..... 45%
292— " and tassels, wool, or wool and india rubber chief value 35%
319— " artificial or imitation silk, or artificial or imitation horsehair 60%
" beaded; as articles of beads, T. D. 16,857.
262— " cotton. See Cotton bandings..... 25%
" difference between, and yarn, T. D. 30,410.
269— " flax, hemp, or ramie, made from yarn not finer than 5 lea or number..... 20%
if finer than 5 lea or number..... 25%
278— " flax, hemp, or ramie. See Flax bands..... 30%
" metal plated; articles of lame, T. D. 6,547, 6,840.
" sail hemp; manufacture of hemp, T. D. 14,405.
" sash, jute; manufacture of vegetable fiber, not provided for, T. D. 12,360.
316— " silk. See Silk ribbons..... 45%
292— " wool, or wool and india rubber chief value..... 35%
257—Corduroys, cotton or other vegetable fiber, except flax, hemp, or ramie, and articles or manufactures of..... 40%
595—Coriander seeds ..... Free.
340—Cork, artificial, or cork substitutes manufactured from cork waste, or granulated corks, not otherwise provided for .....3 cts. lb.
340— " bark, cut into squares, cubes, or quarters.....4 cts. lb.
464— " bark, unmanufactured ..... Free.
276— " carpet, figured or plain..... 30%
276— " carpet, mats or rugs..... 30%
" disks or stoppers, with hole in; manufactures of cork, T. D. 24,575.

Par.

340—Cork disks, over 9/16 inch in thickness.....12 cts. lb.
9/16 inch or less in thickness.....15 cts. lb.
" floats, finished; for fishing; fishing tackle, T. D. 31,654.
" floats, not finished, manufactures of cork, T. D. 30,667.
340— " granulated or ground..... 30%
340— " insulation, wholly or in chief value of granulated cork, in slabs, boards, planks, or molded forms.....¼ ct. lb.
340— " manufactures, wholly or in chief value of, or of cork bark, or of artificial cork or bark substitutes, not provided for 30%
" openers; articles of metal, T. D. 17,491.
340— " paper 35%
" pictures; manufactures of cork, T. D. 527.
464— " refuse of all kinds..... Free.
" seine floats; round pieces of rough bark, not fishing tackle, manufacture of cork, T. D. 33,763.
464— " shavings ..... Free.
" soles, part wool; according to material of chief value, T. D. 8,423.
340— " stoppers, manufactured, over ¾ inch in diameter, measured at the larger end.....12 cts. lb.
¾ inch or less in diameter.....15 cts. lb.
340— " substitutes, manufactured from cork waste, or granulated corks .....3 cts. lb.
" tubes, for bottle stoppers; manufactures of cork, T. D. 24,575.
340— " wafers, over 9/16 inch in thickness.....12 cts. lb.
9/16 inch or less in thickness.....15 cts. lb.
340— " washers, over 9/16 inch in thickness.....12 cts. lb.
9/16 inch or less in thickness.....15 cts. lb.
464— " waste ..... Free.
464— " wood, unmanufactured ..... Free.
Corkine; is linoleum, T. D. 32,246.
210—Corms, all other, which are cultivated for their flowers or foliage .....50 cts. per 1,000.
210— " calla .....$5.00 per 1,000.
434—Corn, broom ..... Free.
" files, mineral; articles of mineral substance, T. D. 32,540.
" hulls; manufactured article not provided for, T. D. 26,016.
" Indian; not dutiable as seed, T. D. 6,156.
466— " meal ..... Free.
465— " or maize ..... Free.
" plasters, wool; as healing plasters, T. D. 32,089.
" razors; are razors, T. D. 30,410.
" razors, handles for, as handles for razors, T. D. 30,410.
212— " salad seed .....3 cts. lb.
" starch residuum; waste not provided for, T. D. 6,641.
Cornelian. See Carnelian.
Cornish stone, ground; mineral substance, T. D. 31,774.
Coronation cord, cotton; cotton cord, T. D. 33,431.
Corporations are citizens of the United States, T. D. 32,776.
" cannot be surety on bonds of other corporations, T. D. 2,564.

Par.

Corporations, domestic, can make entry by duly authorized officer, T. D. 22,460.
" foreign, consignments to branches of, are illegal, T. D. 7,771.
" who may take declaration on entry, T. D. 30,025.

14—Corrosive sublimate 15%

114—Corset clasps 15%

261— " covers, cotton, knit. See Cotton shirts..... 30%
" laces, silk; as braids not provided for, T. D. 31,727.
" lacings, cotton, metal ends; as cotton corset lacings, T. D. 31,727.

262— " lacings, cotton or other vegetable fiber..... 25%
" lacings, 100 meter lengths; cotton braids, T. D. 28,512.
" lacing, silk; as braids not provided for, T. D. 31,543.
" lacings, silk, metal ends; an article made of silk braids, T. D. 31,727.
" reeds; reeds manufactured from rattan, T. D. 22,576.
" stays; horn strips unmanufactured, T. D. 7,519.

114— " steels 15%

Corsets; are wearing apparel, T. D. 20,651.

276—Corticine, figured or plain..... 30%

276— " mats or rugs 30%

479—Corundum ..... Free.
" crushed or ground; as corundum, T. D. 30,249.
" dental goods; manufacture of corundum, T. D. 15,144.
" disks with steel spindles; according to material of chief value, T. D. 8,332.
" files; manufacture of corundum, T. D. 15,144.
" in any form except manufactured; as corundum, T. D. 30,002.

343— " manufactures of which corundum is the component material of chief value..... 20%
" ore concentrates; as corundum, T. D. 31,531.

49—Cosmetics, all natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as; not containing alcohol and not provided for..... 20%

48— " if containing alcohol.....40 cts. lb. and 60%
if not containing alcohol..... 60%

Costumes for schools and societies, are not regalia, T. D. 2,677, 3,038.
" in use by actors arriving in the United States, as theatrical apparel, T. D. 2,677, 3,038.

Cotoin true; alcoholic medicinal preparation, T. D. 13,701.
" para comil; alcoholic medicinal preparation, T. D. 13,701.

467—Cotton ..... Free.
" absorbent, antiseptic; medicinal preparation, T. D. 22,759.
" absorbent, medicated; medicinal preparation, T. D. 22,759.
" absorbent, not medicated; as cotton, T. D. 27,289, 30,728, 31,277.

Par.			
		Cotton and flax fabric, cotton chief value; as manufacture of cotton; flax chief value; as flax woven fabric, T. D. 22,396, 24,724, 30,768.	
	"	and linen table damask; is not cotton table damask, is damask of flax and other vegetable fiber, T. D. 33,242.	
	"	antimaccasar cloth; imitation lace, T. D. 16,814.	
	"	antiseptic, with mercurial preparation, as medicinal preparation, T. D. 27,328, 28,171.	
	"	argentine; cotton net, filled; manufacture of cotton, T. D. 14,952.	
408—	"	bagging, composed of single yarns, made of jute, jute butts, seg, Russian seg, New Zealand tow, Norwegian tow, aloe, mill waste, cotton tares, or other material not bleached, dyed, colored, stained, painted, or printed, not exceeding 16 threads to the square inch, counting the warp and filling, and weighing not less than 15 ounces per square yard..	Free.
408—	"	bagging, waste of, suitable for the manufacture of paper	Free.
	"	ball fringes; trimmings, T. D. 12,553.	
	"	bandages in the piece; as cotton cloth, T. D. 31,255.	
	"	bandages, narrow strips; manufacture of cotton, T. D. 31,866.	
262—	"	bandings	25%
	"	bath gloves; manufacture of cotton, T. D. 16,356.	
264—	"	bath mats	25%
	"	battenberg rings; manufacture of cotton, T. D. 32,224.	
264—	"	batting	25%
	"	beading; is trimming, T. D. 17,950.	
262—	"	belting for machinery	15%
262—	"	belts and belting	25%
	"	bibs, printed in the piece; partly made wearing apparel, T. D. 15,867.	
262—	"	bindings	25%
264—	"	blankets, not embroidered or in part of lace.....	25%
	"	bobbinet; is lace, T. D. 10,064.	
262—	"	bone casings	25%
262—	"	boot lacings	25%
262—	"	braces	25%
	"	brocades; cotton cloth, T. D. 3,697.	
	"	buckram; as cotton cloth, T. D. 16,322.	
	"	cables; manufacture of cotton, T. D. 9,187.	
	"	canvas; as cotton cloth.	
	"	caps; cotton wearing apparel, T. D. 14,562.	
	"	carbolized; medicinal preparation, T. D. 4,987, 12,644, 22,759.	
250—	"	card laps	5%
302—	"	carpets or carpeting. See Carpets.....	20%
258—	"	chenille, articles manufactured from.....	35%
258—	"	chenille curtains, in the piece or otherwise.....	35%
	"	chenille dress goods; cotton chenilles, T. D. 26,857.	
258—	"	chenille table covers, in the piece or otherwise.....	35%
	"	chintz; as countable cotton cloth, T. D. 22,785.	

Par.

266—Cotton cloth, all articles made from, whether finished or unfinished 30%

" cloth coated with artificial silk, artificial silk chief value; as cotton cloth coated, T. D. 32,229.

" cloth cut in strips; as cotton cloth, T. D. 7,325.

" cloth; does not include a fabric with 37% jute, T. D. 30,359.

" cloth, embossed; as cotton cloth, T. D. 2,598.

254— " cloth, filled or coated 25%

" cloth, glazed; as coated cotton cloth, T. D. 17,271.

252— " cloth, not bleached, dyed, colored, stained, painted, printed, woven, figured, or mercerized:

containing yarn the average number of which does not exceed number 9..... 7½%

exceeding number 9 and not exceeding number 19.. 10%

exceeding number 19 and not exceeding number 39. 12½%

exceeding number 39 and not exceeding number 49. 17½%

exceeding number 49 and not exceeding number 59. 20%

exceeding number 59 and not exceeding number 79. 22½%

exceeding number 79 and not exceeding number 99. 25%

exceeding number 99..... 27½%

when bleached, dyed, colored, stained, painted, printed, woven, figured, or mercerized, containing yarn the average number of which does not exceed number 9..... 10%

exceeding number 9 and not exceeding number 19.. 12½%

exceeding number 19 and not exceeding number 39. 15%

exceeding number 39 and not exceeding number 49. 20%

exceeding number 49 and not exceeding number 59. 22½%

exceeding number 59 and not exceeding number 79. 25%

exceeding number 79 and not exceeding number 99. 27½%

exceeding number 99..... 30%

" cloth; the body of the fabric, and not a figure, determines whether it is bleached or unbleached, T. D. 29,506, 29,787.

" cloth, to be an article, requires some labor and operation thereon after weaving, other than cutting into lengths, T. D. 32,240.

" cloth unbleached and mercerized; is not colored, T. D. 32,419.

" cloth with a narrow colored border; is colored, T. D. 27,163.

" cloth, with design for collars printed thereon; is partly made wearing apparel, T. D. 29,429.

" cloth with selvages only mercerized; is not mercerized cloth, T. D. 32,561.

" cloth with silk selvage; is not cotton and silk cloth, but cotton cloth, T. D. 31,259.

256— " clothing, ready made..... 30%

" coat hangers, in the piece; not cotton tape, but manufacture of cotton, T. D. 33,727.

256— " collars, shirt 30%

Par.		
262—	Cotton collets	25%
	" cord, mock cable laid; is cotton yarn, T. D. 30,410.	
262—	" cords	25%
262—	" cords and tassels	25%
257—	" corduroys, and articles or manufactures of. See Cotton plushes	40%
	" coronation cord; cotton cord, T. D. 33,431.	
261—	" corset covers, knit	30%
262—	" corset lacings	25%
	" crepe; cotton cloth, T. D. 14,148.	
	" crochet balls; as ornaments, T. D. 33,709.	
251—	" crochet, darning, and embroidery, on spools, reels, or balls, or in skeins, cones, or tubes, or in any other form	15%
	" crochet; is not imitation lace, T. D. 27,091.	
	" crochet yokes; cotton ornaments, T. D. 27,091.	
256—	" cuffs, shirt, not provided for	30%
	" curtains; manufactures of cotton, T. D. 21,651.	
	" damask articles, scalloped; are scalloped articles, T. D. 33,667.	
251—	" darning	15%
261—	" drawers, knit	30%
	" driving rope; as cotton machinery belting, T. D. 32,358.	
251—	" ambroidery in skeins, etc.	15%
	" filtering cloth; as cotton cloth, T. D. 32,031.	
	" fish netting; manufacture of cotton, T. D. 25,111.	
467—	" flocks	Free.
250—	" flocks manufactured or otherwise advanced in value	5%
	" fronts; cotton wearing apparel, T. D. 16,583.	
	" fumigating tape; manufacture of cotton, T. D. 7,363.	
	" galloons, wash; are trimmings, T. D. 30,069.	
262—	" garters	25%
	" gauze, double selvaged edge; is cotton banding, T. D. 31,259.	
252—	" gauze, plain; as cotton cloth.	
391—	" gins, in whole or in parts, including repair parts	Free.
260—	" gloves, by whatever process made	35%
	" gloves, silk lined; silk wearing apparel, T. D. 33,474.	
	" grenadines; as cotton cloth, T. D. 10,797.	
	" gun, not treated with explosive substance; as cotton, T. D. 27,289, 27,356, 30,728, 31,277.	
	" gun, treated with explosive substance; as explosive substance.	
255—	" handkerchiefs or muffiers, not provided for, whether finished or unfinished:	
	not hemmed	25%
	hemmed or hemstitched	30%
	" hat foundations, imitation plush, meter lengths; manufacture of cotton, T. D. 31,940.	
262—	" healds	25%
254—	" hollands, window; cotton cloth, filled, T. D. 10,558	25%
	" hose; chain stitched is not embroidered, T. D. 30,234.	

Par.			
	Cotton hose, embroidered, other than clocked; as wearing apparel, embroidered, by whatever name known, T. D. 19,080.		
	" hose, infants' socks, cut, looped or knitted at the junction of the heel and sole; as cotton hose not provided for, T. D. 31,753.		
	" hose, mock seam, fast hose; is fashioned and shaped by knitting machines, T. D. 11,337.		
	" hose, open work; is not lace wearing apparel, T. D. 27,685.		
	" hosiery, shaped by cutting and seam stitching on a sewing machine; as cotton hose not provided for, T. D. 33,085.		
274—	" hydraulic or flume hose	7 cts. lb.	
	" hygienic, treated with antiseptic mercurial preparation; as medicinal preparation, T. D. 27,328, 28,171.		
	" initials to sew on garments; are not labels, but articles embroidered with an initial, T. D. 33,660.		
	" insulating tape, cut from filled cotton cloth; manufacture of cotton, T. D. 33,658.		
258—	" Jacquard figured, manufactures of, all other		30%
258—	" Jacquard figured upholstery goods, in the piece or otherwise		35%
	" Jacquard tapestry panels; as cotton tapestries, T. D. 31,882.		
261—	" knit underwear		30%
262—	" labels for garments		25%
262—	" lacings, boot, shoe, and corset		30%
	" ladder tape; manufacture of cotton, T. D. 33,371.		
	" lappets; cotton cloth, T. D. 6,456.		
250—	" laps, card		5%
	" leno cloth; is figured cotton cloth, T. D. 23,753.		
	" lint; manufacture of cotton, T. D. 6,006.		
	" linters; is cotton and not cotton waste, T. D. 31,277.		
262—	" loom harness		25%
	" loop thread; manufacture of cotton, T. D. 28,458.		
	" machinery belting, so called, a narrow cotton fabric; as cotton webbing, T. D. 31,958.		
	" madras muslin or mull; is figured cotton cloth, T. D. 26,062.		
266—	" manufacturers of, or of which cotton is the component material of chief value, not provided for		30%
	" marly; is cotton net or netting, heavily sized, T. D. 31,543.		
302—	" mats and matting		20%
	" measuring tapes; manufacture of cotton, T. D. 16,413.		
	" medicated; medicinal preparation, T. D. 4,987, 12,644, 22,759.		
	" metiers; filled cotton cloth, T. D. 32,229.		
264—	" mop cloths, not embroidered, nor in part of lace		25%
255—	" mufflers. See Cotton handkerchiefs.		
	" napkins in the piece; cotton cloth, T. D. 24,880.		
	" nets, for rubber bulbs; manufacture of cotton, T. D. 31,316.		

Par.

252—Cotton nets or nettings, leno woven, as cotton cloth.
" netting, fish; manufacture of cotton, T. D. 25,111.
" or cotton knit shawls; as cotton wearing apparel, T. D. 26,869.

254— " or other vegetable fiber and silk cloth, cotton or other vegetable fiber chief value 30%

262— " or other vegetable fiber chief value, of cotton or other vegetable fiber and india rubber, belting for machinery 15%

262— " or other vegetable fiber, collets..... 25%

262— " or other vegetable fiber, healds..... 25%

262— " or other vegetable fiber, labels for garments or other articles 25%

265— " or other vegetable fiber, lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine:
when counting not more than 6 points or spaces between the warp threads to the inch..... 35%
when counting more than 6 and not more than 8 points or spaces to the inch..... 40%
when counting 9 or more points or spaces to the inch 45%

262— " or other vegetable fiber, lacings, boot, shoe, and corset. 25%

262— " or other vegetable fiber, loom harness..... 25%

256— " or other vegetable fiber, or cotton or other vegetable fiber and india rubber articles of wearing apparel of every description, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not provided for 30%

256— " or other vegetable fiber, or cotton or other vegetable fiber and india rubber clothing, ready made, or of which cotton or other vegetable fiber is the component material of chief value..... 30%

262— " or other vegetable fiber, or cotton or other vegetable fiber chief value, or cotton or other vegetable fiber and india rubber, bandings, belts, beltings, bone casings, cords, tassels, cords and tassels, garters, suspenders and braces, and fabrics of fast edges not exceeding 12 inches in width, not embroidered by hand or machinery..... 25%

262— " or other vegetable fiber, or cotton or other vegetable fiber chief value, or cotton or other vegetable fiber and india rubber, tire fabric or fabric suitable for use in pneumatic tires, not embroidered by hand or machinery 25%

254— " or other vegetable fiber or cotton or other vegetable fiber and india rubber, waterproof cloth. See Waterproof cloth 25%

261— " or other vegetable fiber, shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers, and all underwear and wearing apparel of every description not provided for made

Par.

wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace or crochet or as are embroidered and not including stockings, hose and half hose..... 30%

262—Cotton or other vegetable fiber spindle banding..... 25%

259— " or other vegetable fiber, stockings, hose and half hose, made on knitting machines or frames, not otherwise provided for 20%

260— " or other vegetable fiber, stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, all of the foregoing, finished or unfinished, if valued at not more than 70 cts. per dozen pairs..... 30%

if valued at more than 70 cts. and not more than $1.20 per dozen pairs..... 40%

if valued at more than $1.20 per dozen pairs..... 50%

262— " or other vegetable fiber, wicking, lamp, stove, or candle, woven, braided, or twisted 25%

" picot thread; manufacture of cotton, T. D. 32,379.

257— " pile fabrics, and articles or manufactures of. See Cotton plushes 40%

264— " pillow cases, not embroidered nor in part of lace..... 25%

257— " plushes 40%

257— " plush or velvet ribbons..... 40%

264— " polishing cloths, not embroidered nor in part of lace.. 25%

" power rope; as cotton machinery belting, T. D. 32,358.

" quilts, in the piece; cotton cloth, T. D. 32,073.

264— " quilts, not embroidered or in part of lace..... 25%

" rag pulp, in sheets or boards; as rag pulp, T. D. 31,235.

257— " ribbons, plush or velvet..... 40%

" rope, driving, transmission, or power; as cotton machinery belting, T. D. 32,358.

" rope, Lambeth; manufacture of cotton, T. D. 9,187.

" rope; manufacture of cotton, T. D. 9,187.

250— " roping 5%

250— " roving 5%

302— " rugs 20%

" rugs, in Par. 302 means floor coverings, T. D. 33,577.

" Russian cords; are figured cotton cloths, T. D. 31,104.

" scarfs in the piece; as cotton cloth, T. D. 31,654.

" screens, painted; manufacture of cotton, T. D. 33,031.

" serim; is cotton cloth, T. D. 30,601.

" seed; importation from prohibited, except from Imperial Valley, in the State of Lower California in Mexico, T. D. 33,574, and from Rio Grande Valley, in the States of Nuevo Leon and Tamaulipas, Mexico, T. D. 33,733.

" seed hull ashes; substance used only for manure, T. D. 26,649.

Par.		
	Cotton seed hulls; importation prohibited, except from Imperial Valley, Lower California, Mexico, T. D. 33,574, and from Rio Grande Valley in the States of Nuevo Leon and Tamaulipas, Mexico, T. D. 33,733.	
	" seed meal; manufactured article not provided for, T. D. 25,167.	
561—	" seed oil	Free.
	" seed pitch; manufactured article not provided for, T. D. 27,674.	
595—	" seeds	Free.
264—	" sheets, not embroidered nor in part of lace	25%
256—	" shirt collars and cuffs, not provided for	30%
	" shirt bosoms with loom tuckings; are tuckings, T. D. 32,847.	
261—	" shirts, knit	40%
254—	" silk stripes	25%
	" skirt binding; cotton binding, T. D. 32,529.	
	" skirting, hemmed on one side; partly made wearing apparel, T. D. 11,331.	
254—	" sleeve linings, silk striped	25%
250—	" sliver	5%
262—	" spindle banding	25%
	" strips, 2 inches wide, in rolls; as cotton bands, T. D. 31,866.	
	" styptic; medicinal preparation, T. D. 4,987, 12,644, 22,759.	
262—	" suspenders	25%
	" sweat bands; wearing apparel, T. D. 28,687.	
262—	" sweaters, knit	30%
	" table covers; are not rugs, T. D. 33,577.	
	" table covers in the piece; cotton cloth, T. D. 33,660.	
263—	" table damask, and manufactures of, or of which cotton table damask is the component material of chief value, not provided for	25%
	" table damask; what is, T. D. 30,224.	
	" tape, advertising, not woven or braided: manufacture of cotton, T. D. 24,943.	
	" tape belting for cigarette machinery; as belting for machinery, of cotton, T. D. 31,187.	
	" tapes, braided; are tapes, T. D. 27,060.	
258—	" tapestries, in the piece or otherwise	35%
	" tatting; is lace, T. D. 16,204.	
250—	" thread and carded yarn, warps, or warp yarn, whether on beams or in bundles, skeins, or cops, or in any other form, not combed, bleached, dyed, mercerized, or colored, except spool thread of cotton, crochet, darning and embroidery cottons, hereinafter provided for:	
	numbers up to and including number 9	5%
	exceeding number 9 and not exceeding number 19	7½%
	exceeding number 19 and not exceeding number 39	10%

Par.

exceeding number 39 and not exceeding number 49. 15%
exceeding number 49 and not exceeding number 59. 17½%
exceeding number 59 and not exceeding number 79. 20%
exceeding number 79 and not exceeding number 99. 22½%
exceeding number 99..... 25%
If combed, bleached, dyed, mercerized, or colored:
numbers up to and including number 9..... 7½%
exceeding number 9 and not exceeding number 19. 10%
exceeding number 19 and not exceeding number 39. 12½%
exceeding number 39 and not exceeding number 49. 17½%
exceeding number 49 and not exceeding number 59. 20%
exceeding number 59 and not exceeding number 79. 22½%
exceeding number 79 and not exceeding number 99. 25%
exceeding number 99..... 27½%

251—Cotton thread, spool 15%
" thread waste; cotton waste, T. D. 27,453, 30,641, 31,952.
" ties, buckles for; articles of metal, T. D. 15,667.
" ties, buckles for, second hand; are not scrap iron, T. D. 27,550.
509— " ties, iron or steel. See Iron or steel..... Free.
" ties, iron wire; articles of wire, T. D. 25,199.
261— " tights, knit 30%
262— " tire fabric 25%
264— " towels, not embroidered or in part of lace, not otherwise provided for 25%
254— " tracing cloth 30%
" transmission rope; cotton machinery belting, T. D. 32,358.
" traveling rolls or tourists' cases; manufacture of cotton, T. D. 7,332.
" tubing for artificial flowers; manufactures of cotton, T. D. 14,928.
" Turkish toweling; as cotton cloth, T. D. 25,746.
" Turkish towels; as cotton towels, T. D. 25,746.
" twine; as cotton cords, T. D. 27,916.
261— " underwear, knit 30%
261— " union suits, knit 30%
258— " upholstery goods, Jacquard figured..... 35%
" velours; cotton pile fabrics, T. D. 26,447.
257— " velveteens, and articles or manufactures of. See Cotton plushes 40%
257— " velvets, and articles or manufactures of. See Cotton plushes 40%
" visors; wearing apparel, T. D. 28,687.
250— " warps. See Cotton thread.
264— " wash rags or cloths, not embroidered nor in part of lace 25%
" waste; bleached, cotton waste advanced in value, T. D. 33,291.
250— " waste manufactured or otherwise advanced in value... 5%
" waste, mill sweepings; cotton waste, T. D. 31,952.

Par.

Cotton waste; mill sweepings, pulled, washed, and incidentally bleached; cotton waste advanced in value, T. D. 32,291.

" waste mixed with wool waste; as wool waste, T. D. 21,409.

467— " waste or flocks ..... Free.

" waste; what is, T. D. 27,453.

" waste, which was used to clean machinery, pulled, washed, and incidentally bleached; cotton waste, T. D. 31,592.

254— " water proof cloth 25%

256— " wearing apparel, not provided for..... 30%

261— " wearing apparel, knit, not provided for. See Cotton shirts 30%

" webbing, used for machinery belting; cotton machinery belting, T. D. 33,668.

262— " wicking, lamp, stove, or candle, woven, braided or twisted 25%

" window blind cloth, Lancaster; as filled or coated cotton cloth, T. D. 31,552.

" window holland, shade lengths, one end hemmed; as manufacture of cotton, T. D. 32,468.

254— " window hollands 25%

250— " yarn, carded, combed, or warp. See Cotton thread.

Cottonades; cotton cloth, T. D. 12,558.

Couch covers, are not floor rugs, T. D. 32,880.

Coumarin; chemical compound, T. D. 22,531.

" powder; coal tar product, T. D. 27,393.

Countervailing duties. See Paper, printing and Sec. IV, Par. E.

" duty; on fruits dried (except currants or raisins) or candied from Australia..... 10%

" duty on wool combed or tops 1d. per pound from Australia, T. D. 33,726.

" duty on alcohol from Chile, T. D. 25,344.

" duty on lead ore from Italy, T. D. 15,266, 15,337.

" duty on lead ore from Japan, T. D. 15,337.

" duty on printing paper valued above 2½ cts. per pound, imported from British Columbia, Quebec, Finland, or Portugal, T. D. 33,786.

" duty; weight on which to assess is the landed weight, T. D. 31,659.

Court of Customs Appeals. Sec. 29, Act Aug. 5, 1909.

50—Court plaster 15%

" plaster cut into ornamental shapes; is court plaster, T. D. 31,757.

Coutil; cotton cloth, T. D. 18,242.

Covering, furniture van with furniture, is not a covering, T. D. 23,317.

Coverings held to be unusual:

Silk bags for opera glasses, T. D. 11,213.

Baskets, valise shape, for champagne, T. D. 9,914.

Par.

Baskets, straw, for liquor in bottles, T. D. 13,077.
Leather cases, for combs, T. D. 10,574.
Leather cases, for tumblers, T. D. 13,166.
Wood cases, for violins, T. D. 10,223.
Metal and glass holders, for tooth picks, T. D. 21,736.
Pocket cases, metal and paper, for cigars, T. D. 8,794.
Hampers, for clothing, T. D. 10,047.
Satchels, straw, for tea, T. D. 12,564.
Sheaths, for bowie knives, T. D. 25,114.
Trays, for pipes, T. D. 8,974.
Trunks, for merchandise, T. D. 24,622.
Glass barrels, for liquor, T. D. 3,431.
Lacquered boxes, for handkerchiefs, T. D. 7,468.

Coverings, an importation of plain paper boxes and fancy paper boxes, the latter packed within the former to save space; are not coverings, T. D. 26,997.

" glass bottles or jars are not, are merchandise independent of contents, T. D. 24,551, 24,578; same principle covers cylindrical or tubular tanks or vessels provided for in Par. 127.

" if usual, pay same rates as, or are free with contents, even though their value is greater than that of their contents, T. D. 31,674.

404— " of American manufacture exported empty and returned filled with foreign products..... Free.

404— " of American manufacture exported filled with American products ..... Free.

" of samples of no commercial value, are not dutiable, T. D. 30,879.

" the usual coverings of goods paying specific duty, are free unless made dutiable by some express provision, T. D. 23,131.

" to be dutiable as such, must contain merchandise, and not be packed and invoiced separately, T. D. 32,224.

" unusual, pay an additional duty at the same rate that would apply if imported empty. Sec. III, Par. R.

" value not stated on invoice, and not included in entered value; if appraiser adds, take additional duty; if unusual coverings, take additional duty, duty as unusual covering, and also regular duty as covering, T. D. 28,278.

261—Covers, corset, cotton, knit..... 30%

" couch, are not floor rugs, T. D. 32,830.

303— " wool. See Wool mats.

Cow pease, as pease, T. D. 28,426.
Cowhage or cowitch; drug.
Cowrie gum, Kauri gum.
Cows as immigrants' effects. See T. D. 29,173.
Crabs, shell fish.
Cradle, willow; as basket of wood, T. D. 31,757.

Par.

217—Cranberries 10%
" in barrels, packed with boiling water, reducing same to pulp, used as fresh cranberries; as cranberries, T. D. 26,932.
" in sugar and water syrup; fruit in its own juice, T. D. 33,280.
" jam; fruit preserved in sugar, T. D. 33,106.
" preserved, so long as they retain identity; as cranberries, T. D. 20,036.
Crape, silk, mourning, up to 37 inches wide, as silk trimming; over 37 inches wide, as veilings, of whatever threads, etc., T. D. 22,160.
Cravats, wearing apparel.
Cravenette; wool cloth, T. D. 26,124.
Crayons, charcoal; fusains, T. D. 26,307.
63— " including charcoal crayons..... 15%
" in wood; as pencils of wood filled with other material, T. D. 12,947.
" lithographic; crayons, T. D. 9,738.
" toilet; toilet preparations, T. D. 29,119.
547—Cream ..... Free.
" conserve; medicinal preparation, T. D. 9,049.
" lambskins; wool pile fabrics, T. D. 12,970.
" lemon, orange, etc.; as jelly, T. D. 13,233.
" of codfish. See Fish.
8— " of tartar .....2½ cts. lb.
547— " preserved or condensed ..... Free.
" salad; a sauce, T. D. 27,223.
441— " separators valued at not exceeding $75, in whole or in parts, including repair parts..... Free.
" shaving; toilet soap, T. D. 13,881, 29,119.
" sour; as cream, T. D. 26,720.
547— " sterilized by heating or other processes..... Free.
11—Creams, for cleaning or polishing, not provided for..... 15%
Creme de Cassis containing 35% and more of alcohol; a cordial, T. D. 28,910.
" de Cassis; fruit juice, T. D. 28,910.
Creolin Pearson; coal tar preparation, T. D. 33,504.
" coal tar preparation, T. D. 33,504.
452—Creosote oil ..... Free.
" coal tar product, T. D. 21,591.
" manufactured from wood tar; a chemical compound, T. D. 9,276.
Creosotin; an acid not provided for, T. D. 12,699.
Crepe, cotton; cotton cloth, T. D. 14,148.
" diamond; fabric of tinsel threads, etc., T. D. 6,910.
" hair, mohair and human hair, human hair chief value; manufacture of human hair, T. D. 31,029.
452—Cresol ..... Free.
Cretonnes; cotton cloth, T. D. 16,315.
Cricket bats, willow and cane, cane chief value; manufacture of wood, T. D. 31,757.

Par.

Crimpers, hair, kid covered; material of chief value, T. D. 14,024.

353—Crinoline cloth .....6 cts. sq. yd.

Crin vegetale; vegetable fiber unmanufactured, T. D. 13,295, 13,423.

Crochet balls, cotton; as ornaments, T. D. 33,709.

251— " cotton 15%

" cotton; is not imitation lace, T. D. 27,091.

" edging; trimming, T. D. 17,174.

135— " needles 20%

" needles, bone; as crochet needles, T. D. 22,807.

" needles, celluloid; crochet needles, T. D. 32,149.

" work; is knitted, T. D. 16,954.

" yokes, cotton; as ornaments, T. D. 27,091.

Crocheted articles; are not lace, T. D. 14,504.

Crocidolite; semi precious stone, T. D. 25,083.

" umbrella handles; manufacture of semi precious stone except for jewelry, T. D. 25,083.

79—Crockery ware. See Earthenware.

Crocus, Bermuda; amaryllis bulbs, T. D. 32,645.

" or crocus mortis; is colcothar, T. D. 4,914, 20,889.

Croise; wool dress goods, T. D. 8,679.

Cross, bronze, for church; not statuary, T. D. 13,324.

139—Crosscut saws 12%

348—Crosses, furs 40%

" if borne in hand, or worn on person; as regalia, T. D. 12,628.

" religious; according to material of chief value, T. D. 31,246.

" worn as ornaments; jewelry, T. D. 28,308.

Croton bark and seed; drugs.

" leaves, natural, not prepared; vegetable substance, crude, T. D. 30,277.

" leaves, natural, prepared; ornamental leaves, T. D. 30,277.

561— " oil ..... Free.

Croupon; leather of cattle of bovine species, T. D. 29,464.

122—Crowbars, iron or steel..... 10%

Crowns, theatrical; jewelry, T. D. 9,027.

78—Crucibles, earthenware 15%

" porcelain; manufacture of porcelain, T. D. 31,493.

" silica; articles of mineral substance, T. D. 30,273.

" so called rock crystal, being silica; articles of mineral substance, T. D. 30,273.

78— " stoneware 15%

Crucifixes. See Crosses.

549—Crude minerals. See Minerals..... Free.

Cryolite, artificial; a chemical compound, T. D. 24,990.

468— " or kryolith ..... Free.

Crystal, articles for jewelry; as semi precious stone for jewelry, T. D. 26,390.

Par.

Crystal balls, 5 inches in diameter; article of rock crystal other than for jewelry, T. D. 13,487.

" balls, ½ inch in diameter, engraved, article of rock crystal cut for jewelry; as semi precious stone, T. D. 13,346.

67— " carbonate of soda ..... ⅛ ct. lb.

" cobalt; metallic mineral substance, crude, T. D. 2,945, 3,168.

" rock, imitation of, manufacture of paste, T. D. 27,765.

" rock. See Rock crystal.

" scale bearings; articles of rock crystal other than for jewelry, T. D. 16,979.

" weights; may be philosophical instrument, T. D. 7,498.

Crystallized fruits; comfits, T. D. 2,704.

" rose leaves; confectionery, T. D. 9,268.

" violets; confectionery, T. D. 30,234.

Crystals, brown or yellow, anilin dyes; coal tar colors, T. D. 1,035.

" English; refined sugar, T. D. 13,333.

" yellow; coal tar color, T. D. 523.

Crystographs; are lithographs, T. D. 14,228.

Cuba, antimony ore from, free. Par. 476, Tariff Act 1897, Sec. IV, Par. B.

335— " bark, braids, plaits, and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained 15%

if bleached, dyed, colored, or stained 20%

See Braids.

335— " bark, hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed 25%

if blocked or trimmed, and in chief value of cuba bark or such materials 40%

See Hats.

" for tariff purposes is a foreign country, T. D. 21,738, 23,087.

" treaty with relating to reduced rates of duty, not abrogated nor affected. Sec. IV, Par. B.

The following articles free under the Act of 1897 are free by virtue of such treaty: Calamine, magnesium, oxalic acid, breccia in blocks or slabs, cutch, yams.

Isle of Pines is in Cuba, T. D. 27,252, 28,108. The 20% reduction in duties made by the treaty with Cuba is from the regular rates, and not from any special rates, T. D. 27,847, 28,542. The 20% reduction is not taken from additional duties for undervaluation, T. D. 33,070.

" scrap iron from, entitled to 20% reduction, T. D. 33,116.

" products of, exported direct from Cuba or from the United States to another country, and thence imported into the United States subsequent to the taking effect of the treaty, are entitled to the reduction of duties provided in the treaty, T. D. 25,027, 27,508.

Par.

Cuba reciprocal provision. Sec. IV, Par. B.
" reciprocity treaty of Dec. 11, 1902, not affected by this tariff act. Sec. IV, Par. B.
Cuban treaty not abrogated or affected. Sec. IV, Par. B.
426—Cubarithmes ..... Free.
Cubeba; drugs.
Cubes, mosaic, glass; manufacture of glass, T. D. 25,509.
97— " mosaic, marble. See Marble mosaic cubes.
97— " mosaic; onyx. See Onyx mosaic cubes.
605—Cubic nitrate ..... Free.
Cucumbers, Chinese, prepared or preserved; vegetables prepared, T. D. 29,965.
" cooked, in sweet liquid; vegetables prepared, T. D. 30,645.
" in brine; pickles, T. D. 10,749.
" in salt; vegetables in salt, T. D. 23,728.
" sea; dried fish, T. D. 11,585, 26,735.
469—Cudbear ..... Free.
" substitute; manufactured article not provided for, T. D. 3,721.
339—Cuff buttons, composed wholly of bone, mother of pearl, ivory, or agate 40%
356— " buttons, metal. See Jewelry 60%
277—Cuffs, composed in whole or in part of linen 30%
" in the piece, women's; wearing apparel, T. D. 33,406.
" other than cotton or flax; wearing apparel, T. D. 33,406.
256— " shirt, cotton, not provided for 30%
451—Oulm ..... Free.
391—Cultivators, in whole or in parts, including repair parts .... Free.
Oultrop or colthrop nuts; nuts not provided for, T. D. 8,525.
Cumarin; chemical compound, T. D. 22,581.
23—Cumidin, not medicinal and not color or dye 10%
595—Cummin seeds ..... Free.
Cumquats; fruit, T. D. 29,974.
Cup and saucer, an entirety, if one is decorated, both dutiable as decorated, T. D. 33,695.
Cuprum acetic crystals; acetate of copper, T. D. 26,939.
Cups. See Earthenware and china.
" tin, cheaply made; toys, T. D. 23,088.
Curacao; spirituous beverage, T. D. 11,838.
Curlers, hair, kid covered; according to material, T. D. 14,024.
470—Curling stone handles ..... Free.
470— " stones ..... Free.
Currant juice; fruit juice, T. D. 29,119.
" paste; fruit preserved in sugar, T. D. 29,389.
" vinegar; fruit juice, T. D. 32,780.
Currants, crushed; as currants, T. D. 28,429.
" garden; berries, T. D. 19,132.
" no allowance for impurities in, T. D. 22,005.
318— " Zante or other ..... 1½ cts. lb.
Currency actually paid for goods must appear on invoice and entry, T. D. 13,485, 14,246, 14,280.

Par.

Currency, depreciated, must be accompanied by a consul's certificate showing percentage of depreciation, or full value of standard coin taken, T. D. 26,448, 27,223.

" depreciated, value of, General Appraisers have no jurisdiction, T. D. 17,184.

" not covered by Secretary's proclamation must be accompanied by a consular certificate of value in standard gold dollars of U. S.. Art. 1,035 Cust. Regs. 1908, T. D. 23,031.

" date of certification of invoice is considered the date of exportation for value of currency, T. D. 29,278, 31,209.

" no allowance for exchange; the value as proclaimed by the Department, or shown by the consular certificate if depreciated, is to be taken, T. D. 3,708.

" Constantinople invoices, details in francs, total in piastres; take piastres for duty, T. D. 32,020.

" entry made on pro forma invoice, consular has cerficate of depreciation; held sufficient, T. D. 26,605.

" the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury * * * quarterly on the first day of January, April, July, and October of each year, and the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation. Sec. 25, Act Aug. 27, 1894.

471—Curry ..... Free.

" combs; article of metal, T. D. 30,969.

471— " powder ..... Free.

Curtains, bamboo, beaded, costing 3 yen or less per pair; as curtains of bamboo, costing more than 3 yen per pair; as curtains of beads, T. D. 27,239.

" bamboo, with two glass beads between pieces of bamboo; curtains of wood; if more than two beads, bead articles, T. D. 12,144.

" Colbert; are lace curtains, T. D. 9,502.

333— " composed of beads. See Beads..... 50%

258— " cotton chenille, in the piece or otherwise..... 35%

" glass beads; bead articles, T. D. 16,285.

" knit; are lace curtains, T. D. 16,112.

265— " lace window, Nottingham. See Cotton lace window curtains.

358— " lace window, not provided for, of whatever yarns, threads, or filaments composed..... 60%

" nut, of beads made from nuts; as bead articles, T. D. 26,707.

Par.

175—Curtains of bamboo, wool, or straw, or compositions of wood, not provided for 20%
if stained, dyed, painted, printed, polished, grained, or creosoted 25%

" of beads; articles of beads, T. D. 28,257, 31,478.
" of beads of nuts; as bead articles, T. D. 26,707.
" rice bead, curtains of beads, T. D. 29,703.
" trimmed with ruffles; rufflings, T. D. 15,960.

Curvettes; manufacture of glass, T. D. 31,832.

Custody, customs, what constitutes, T. D. 4,843, 5,507, 8,539, 22,847, 29,640.
" customs, warehoused bonded goods are in, until actually delivered from warehouse, T. D. 16,693.
" of imported goods is in the collector who holds possession for the U. S. No monitions by any court will be recognized by the collector, T. D. 8,813, 16,896, 17,188.
" of goods and vessels libeled for violation of the customs laws remains with the collector till final order of sale is made by the court, when it passes to the marshal, T. D. 4,155.

Customs administrative features. Sec. 3.
" court. Sec. 28, Sub Secs. 29, 30, of Act Aug. 5, 1909.
" districts, T. D. 31,683.

Cutch, extract of bark of mangrove tree; extract of bark used for tanning, T. D. 29,312, 30,236.
" extract of wood of catechu tree; extract of vegetable origin, suitable for dyeing, T. D. 29,312, 30,236.
" from Cuba; free. See Cuba.

Cutlery; bowie knives, are hunting knives, T. D. 12,936.
" charm knives, 1½ inches long, serviceable as knives; are penknives, T. D. 29,690.
" chiropodists knives, fixed blades; articles of metal, T. D. 31,335.
" clasp knives, deerfoot handles, folding blades; are hunting knives, T. D. 31,279.
" combination knife and letter opener, folding blade; as pocket knife, T. D. 31,866, 32,652.
" combination knife, fork, and spoon; as table knife, T. D. 25,335, 32,812.
" combination pocket knives and forks; as pocket knives, T. D. 25,335, 32,061.
" corn knives, are not manicure knives; as articles of metal, T. D. 31,335.
" cuticle knives; articles of metal, T. D. 31,352.
" dentists' knives; articles of metal.
" erasers, with fixed or folding blades; as erasers, T. D. 32,039.
" fiddlers' knives; pocket knives, T. D. 18,619.
" hunting knives, fixed blade, deerfoot handles; as hunting knives, T. D. 32,884.
" knives, bowie; as hunting knives, T. D. 24,606.
" knives, charm, with cigar cutter; smokers' articles, T. D. 15,010.

Par.

Cutlery; knives, deerfoot handle, cross piece and hilt; as hunting knives, T. D. 33280.

" knives, miniature, costing 3 cents each; articles of metal, T. D. 28,429.

" knives, pocket, silver handles; as pocket knives, T. D. 33,242.

" knives, small, not pen or pocket, to be worn on watch chains; are jewelry, T. D. 21,195.

" knives, Swedish; as hunting knives, T. D. 17,731.

" manicure knives, fixed blades; as manicure knives, T. D. 32,714.

" pedicure knives; are not, but articles of metal, T. D. 31,352.

128— " penknives, pocket knives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished; valued at not more than $1 per dozen..... 35%
valued at more than $1 per dozen..... 55%

Provided, That blades, handles, or other parts of any of the foregoing knives, razors, or erasers shall be dutiable at not less than the rate herein imposed upon the knives, razors, and erasers, of which they are parts.

" pen or pocket knives with silver handles; are dutiable as pen or pocket knives, T. D. 31,624.

" pie knives and salad servers; are not, T. D. 31,853.

" pocket knives with chains; dutiable separately, T. D. 27,801.

" pocket knives with gun metal handles; are not jewelry, but pocket knives, T. D. 31,029.

" pruning bills are not pruning knives, are articles of metal, T. D. 7,119.

130— " table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, without handles..... 25%
with handles 30%

Provided, That all the articles specified in this paragraph, when imported, shall have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.

" table knife, iron handle, thin shell of celluloid on handle; as table knife with handle of celluloid, T. D. 32,731.

" table knives and forks includes handles and tine and blade in one piece, T. D. 30,488.

Par.

Cutlery; table knives, silver; as table knives, T. D. 16813.
" toy knife and fork sets; toys, T. D. 14,809.
" vegetable cutters, tin and wood; are not vegetable knives, T. D. 28,703.
Cutter; not a household effect, T. D. 30,162.
211—Cuttings, of all fruit and ornamental trees..... 15%
" of all fruit trees, grafted; as nursery stock, not provided for, T. D. 31,540.
211— " of apple, 3 years old or less.....$1.00 per 1,000.
211— " of briar rose, 3 years old or less.....$1,00 per 1,000.
211— " of Mahaleb or Mazzard cherry, 3 years old or less.... $1.00 per 1,000.
211— " of Manetti multiflora, 3 years old or less....$1.00 per 1,000.
211— " of Myrobolan plum, 3 years old or less.....$1.00 per 1,000.
211— " of pear, 3 years old or less.....$1.00 per 1,000.
211— " of quince, 3 years old or less.....$1.00 per 1,000.
211— " of Rosa Rugosa, 3 years old or less.....$1.00 per 1,000.
211— " of Saint Julien plum, 3 years old or less....$1.00 per 1,000.
472—Cuttle fish bone ..... Free.
" fish, shell fish, T. D. 28,441.
358—Cut work, fabrics or articles of, with threads introduced after weaving, forming figures or designs, not including straight hemstitching, of whatever yarns, threads, or filaments composed 60%
Cuvettes; manufacture of glass, T. D. 31,832.
499—Cyanamid, calcium ..... Free.
580—Cyanide of potash ..... Free.
605— " of soda ..... Free.
525—Cyanite ..... Free.
Cycas leaves, natural, preserved or prepared; as ornamental leaves, T. D. 30,277.
Cylinders, steel ribbed; boiler flues, T. D. 23,658.
127—Cylindrical furnaces, welded 20%
127— " or tubular tanks or vessels for holding gas, liquids, or other material, whether full or empty..... 20%
Cymbals; musical instruments, T. D. 3,992.
Cypress oil; essential oil, T. D. 33,377.

D

Daggers, really bowie knives; as hunting knives, T. D. 29,262.
" side arms, T. D. 32,751.
210—Dahlia, bulbs .....$10.00 per 1,000.
Daikon; radish, Japanese edible vegetable, T. D. 27,020.
Dairy cake; oil cake, T. D. 27,508.
Damage on voyage of importation not allowed, T. D. 14,757.
" on voyage of importation of 10 per cent. or more may be abandoned, T. D. 12,443.
" allowance on abandonment of imported goods, T. D. 22,520. Sec. 28, Sub Sec. 22.
" amounting to total destruction is a non importation, T. D. 32,458.

Par.

Damage on voyage of importation, goods abandoned for, proceeds of sale must be turned into Treasury, T. D. 15,090.

" by casualty while in custody of customs officers is allowed, T. D. 22,847.

" by casualty while in custody of custom officers, General Appraisers have no jurisdiction, T. D. 15,519.

" allowance for weight in cases of absorption of sea water, T. D. 22,078. Arts. 887-9, Cust. Regs., 1908.

" proof may be established before Board of General Appraisers, T. D. 22,078.

" to goods in warehouse which threatens loss to the revenue justifies their sale at auction. Sec. 2,975 R. S., T. D. 15,094.

Damaged window or other glass, damaged in transit, not free as of no commercial value, T. D. 25,477.

" merchandise is not waste, T. D. 30,803.

500—Damar, gum ..... Free.

263—Damask, cotton table, and manufactures of, or of which cotton table damask is the component material of chief value, not provided for..... 25%

" cotton table covers; manufacture of cotton damask, T. D. 33,387.

" cotton table, manufactures of, is limited to such as is usually and ordinarily used on the table during the service of meals, T. D. 33,387.

" cotton table; what is, T. D. 30,224.

Dammar root; drugs.

Dampeners, rubber, for letter copying; as brushes, T. D. 13,752.

Dandelion extract; medicinal preparation, T. D. 29,644.

233— " root .....2 cts. lb.

473— " roots, raw, dried or undried, but unground..... Free.

Dantzig spruce beer; as malt extract, T. D. 5,372.

Daikon; Japanese edible vegetable, T. D. 31,352.

251—Darning cotton 15%

555— " needles ..... Free.

Darts, for air rifles; according to material, T. D. 32,560.

Date of presentation of entry at the custom house is the date of entry, T. D. 18,645.

" of exportation for determining value of currency is date of consular certification.

" of importation of I. T. goods is date of arrival at exterior port, T. D. 14,986.

" paste or dough; fruit in its own juice, T. D. 24,806.

218—Dates .....1 ct. lb.

" preserved in sugar; fruit preserved in sugar, T. D. 12,668.

" stuffed; sweetmeats, T. D. 12,547.

452—Dead oil ..... Free.

Deal ends, suitable for boxes; as waste, T. D. 33,058; fit only for fire or pulp wood; as fire wood or pulp wood, respectively, T. D. 33,644.

Par.
647—Deals, sawed, not further manufactured than sawed, planed, and tongued and grooved, not provided for..... Free.
169— " sawed, of cedar commercially known as Spanish cedar, lignum vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood 10%
Debenture certificates are receivable for duties, T. D. 6,072.
567—Decalcomania paper not printed ..... Free.
325—Decalcomanias in ceramic colors, weighing not over 100 pounds per thousand sheets, on a basis 20 by 30 inches in dimensions .....60 cts. lb.
all other, except toy decalcomanias.....15 cts. lb.
Decanters; are not bottles, T. D. 29,515.
" glass; articles of blown glass, T. D. 29,515.
" See Glass bottles.
" with musical attachment; are not musical instruments. T. D. 6,355.
Decisions of Board of General Appraisers, protestants not entitled to notice, T. D. 10,754.
" of Board of General Appraisers, and of Court of Customs Appeals, when effective, T. D. 31,564.
Declarations of shippers before consul, T. D. 12,749.
" of importers must be made before a customs officer or an authorized notary, T. D. 10,121, 10,175. Sec. 3, Par. F.
" of personal effects, T. D. 29,951.
" of importers before notary can be used at any port, T. D. 25,575.
" not required for baggage of foreign diplomatic representatives, T. D. 16,592.
Declaration on entry by constructive owner allowed, T. D. 25,806, 26,775.
30—Decoctions of sumac, not containing alcohol and not medicinal .....⅜ ct. lb.
30— " of Persian berries, not containing alcohol and not medicinal .....⅜ ct. lb.
30— " of other dyewoods, not containing alcohol, and not medicinal .....⅜ ct. lb.
30— " of nutgalls, not containing alcohol and not medicinal. ⅜ ct. lb.
30— " of logwood, not containing alcohol, and not medicinal. ⅜ ct. lb.
Deer horn, cut into lengths; horn unmanufactured, T. D. 9,993.
" horn in velvet, for use as Chinese medicine; horn unmanufactured, T. D. 9,292.
" horn, patent, pieces of horn cut to length and stained; manufacture of horn, T. D. 9,993.
Deficiency in weight of goods paying ad valorem duties must be allowed, T. D. 9,305, 10,661.
44—Degras. See Wool grease.
Dekofa, coffee from which caffein is extracted; coffee, T. D. 33,463.
Delengrenier's food; cocoa, T. D. 31,568.
Demijohns, glass. See Glass bottles.
Denaturants for olive oil, T. D. 29,957, 29,976, 30,006, 30,500, 32,056, 32,807, 32,859.

Par.

Dentelles; silk and woolen dress goods, T. D. 8,387.

48—Dentifrices, if containing alcohol.....40 cts. lb. and 60%

if not containing alcohol..... 60%

Dentist's cement; all other cement, etc., T. D. 23,489.

Depilators, are not needles; are articles of metal, T. D. 26,248.

Derelict goods; may be entered by salvors for appraisement, T. D. 11,760.

" goods; pay same duties as similar goods, T. D. 9,598, 23,155.

Design for public monument; a work of art imported expressly for erecting a public monument, T. D. 8,540.

332—Designs, paper or cardboard 25%

Detonators; are blasting caps, T. D. 15,158.

" are not entitled to immediate transportation, or warehouse privileges, T. D. 13,082.

Developer, blue; coal tar preparation, T. D. 13,067.

36—Dextrine, gum, made from potato starch or potato flour..1¼ cts. lb.

36— " gum, not otherwise provided for.....¾ ct. lb.

36— " substitutes .....¾ ct. lb.

Dextrin, white; is dextrin, T. D. 28,073.

Diabolo spools; are toys, T. D. 30,249.

Diacetyl morphine; is a derivative of opium, T. D. 29,657.

Dial plates, enameled; are dials, T. D. 31,389.

161— " plates for watches and other instruments..... 30%

Dials, clock, metal; parts of clocks, T. D. 11,414.

" enameled, for stove ovens; as dials for watches and other instruments, T. D. 31,654.

161— " enameled, for watches and other instruments..... 30%

" paper, for time detectors; parts of watches, T. D. 27,182.

" watch, other than enameled; parts of watches, T. D. 2,807.

Diamantine, mineral substance; alumina, T. D. 31,842.

" thin, transparent sheet, as gelatin in sheets by assimilation, T. D. 33,320.

23—Diamidostilbendisulfo acid, not medicinal and not color or dye 10%

Diamond black; coal tar color, T. D. 19,216.

" draw plates, rough drilled diamond set in metal; as articles of metal, T. D. 21,491, 22,154.

357— " dust 10%

" dust, imitation; manufactured article, not provided for, T. D. 17,632.

" grit; is iron sand, T. D. 29,767.

" pointed pencils for engraving on glass; articles of metal, T. D. 22,154.

Diamonds, bearings for electrical instruments; articles of mineral substance, T. D. 33,494.

" carat. See Carat.

357— " cut but not set, and suitable for use in the manufacture of jewelry 20%

474— " engravers', unset ..... Free.

" glaziers', set; articles of metal, T. D. 22,154, 22,216.

Par.
474—Diamonds, glaziers', uncut..... Free.
474— " miners' ..... Free.
" miners', set; articles of metal, T. D. 22,154, 22,216.
" or bort, rough, drilled; are not diamonds advanced by cutting, T. D. 26,490.
" or bort, set in steel for engravers; article of metal, T. D. 22,154.
357— " rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, whether in their natural form or broken, not set..... 10%
Diamontine; polishing powder, as manufactured mineral substance, T. D. 17,824.
23—Dianisidin, not medicinal and not color or dye..... 10%
Diapositives, photographs on glass; manufacture of glass, T. D. 27,259.
341—Dice, of ivory, bone, or other materials..... 50%
Die blocks, iron; article of metal, T. D. 31,589.
110— " blocks, steel 15%
" press; printing press, T. D. 31,624.
210—Dielytra, clumps .....$2.50 per 1,000.
Dies for stamping or embossing, are not plates engraved for printing, but articles of metal, T. D. 9,869, 12,983.
612— " steel, engraved, for use in engraving or printing bonds, stock certificates, or other securities..... Free.
Digitalis leaves; drugs.
Diiodide; alcoholic medicinal preparation, T. D. 28,036.
23—Dimethylanilin, not medicinal and not color or dye..... 10%
Dionine; is a derivative of opium, T. D. 29,657.
10—Dioxide of barium .....1½ cts. lb.
596—Dip, sheep ..... Free.
Dipes, grape juice boiled with clay and yeast; fruit juice, T. D. 32,332.
23—Diphenylamin, not medicinal and not color or dye..... 10%
Diphonia, transparent pictures on glass; manufactures of glass, T. D. 15,826.
Direct black; a chemical compound, T. D. 15,119.
Directories, city; books, T. D. 10,611.
Dirks; side arms. See Daggers.
226—Dirt; no allowance for, in nuts of any kind, shelled or unshelled.
212— " no allowance for, in seeds provided for in this paragraph.
Discharge black; coal tar color, T. D. 15,976.
" lake; coal tar color, T. D. 15,976.
Discounts disallowed are additions to value, T. D. 11,036.
" disallowed, remedy, reappraisement, T. D. 11,041, 28,656.
" on invoice, not claimed on entry, not allowed, T. D. 7,812.
Discriminating duty. Sec. IV, Par. J, Sub Sec. 1.
Disinfectant, coal tar; coal tar preparation, T. D. 16,818.
Disinfecting liquid; medicinal preparation, T. D. 22,139.
" powder; manufactured article not provided for, T. D. 7,200.
Disinfection; bones unless clean and free from animal by products, require, T. D. 33,501.

Par.

Disinfection of hides of neat cattle, calf skins, hide cuttings, glue stock, and horns, T. D. 30583, 30913, 31083, 31,960, 32,153, 33,501.
" of rags, T. D. 22,037.
" of bones, T. D. 33,501.
" of hay and straw, T. D. 30,783.
" of wool, hair, and feed stuffs, T. D. 30,783.
" of buffalo hides, T. D. 31,981.

391—Disk harrows, in whole or in parts, including repair parts... Free.

81—Disks, carbon 25%

340— " cork, over 5/16 inch in thickness.....12 cts. lb.
5/16 inch or less in thickness.....15 cts. lb.
" glass, beveled; same rates as glass and additional for beveling, T. D. 25,674.
" glass, convex, ground edges, blown; articles of blown glass, T. D. 27,318.
" glass, for goggles, common window glass; dutiable as such glass; if smoked or colored; dutiable as colored glass, T. D. 29,117.

494— " glass, for optical instruments, spectacles, and eyeglasses, rough-cut or unwrought. See Glass disks.. Free.

22—Distillates, coal tar, not provided for..... 5%

Distillate of montan wax; acid not provided for, T. D. 33,555.
" of montan wax, residue; waste, T. D. 33,555.

46—Distilled oils, and combinations of, not provided for, and not containing alcohol 20%

" vinegar; is acetic acid, T. D. 3,964, 4,378.

Dittrymol, diioxide; alcoholic medicinal preparation, T. D. 28,036.

475—Divi-divi ..... Free.

" extract; vegetable extract for dyeing and tanning, T. D. 21,261.

Diving suits, rubber chief value; manufacture of india rubber, T. D. 31,883.

Division of importation to enter part, and let remainder be unclaimed; not permitted, T. D. 7,552.

Djidjims; as woolen embroideries, T. D. 27,612.

Dog biscuit; as biscuit not provided for, T. D. 31,146.
" grass; drug, T. D. 23,142.

348— " skin mats 10%

348— " skin plates 10%

348— " skin wearing apparel. See Wearing apparel..... 15%

Dogs and harness of resident of U. S. returning; not personal effects, T. D. 28,699.
" are not household effects, T. D. 30,477.
" are not personal effects, T. D. 28,861.
" for breeding, as animals for breeding, T. D. 27,476.
" in the matter of inspection and quarantine, T. D. 31,151, 31,515, 31,749.
" quarantine of, T. D. 31,151.

603— " skins, undressed ..... Free.

" taken abroad by owner, may be registered and admitted free on return, T. D. 30,742.

Par.

Dolls and dolls' heads, china, as dolls and dolls' heads, T. D. 31,165, 31,624.

342— " and parts of dolls, doll heads..... 35%

" bon bon; toys, T. D. 14,934.

" cradles, willow; toys, T. D. 27,208.

" dressed; as dolls, T. D. 31,429.

" dressed, not doll of commerce, but lady in fancy costume, not dolls, but according to material, T. D. 31,757, 32,020.

" eyes; parts of dolls, T. D. 25,788.

" fans; toys, T. D. 25,250.

" heads, mounted on fancy box, representing dressed lady, used as dinner favor; not dolls, but according to material, T. D. 32,020.

" in cases, with dolls' wardrobe; as dolls, T. D. 3,871.

" jewelry; toys, T. D. 21,430.

" jumping jacks are not, but toys, T. D. 1,725.

" large, mechanical; dolls, T. D. 9,888.

" paper costumes; toys, T. D. 7,450.

" parasols; toys, T. D. 17,843.

" rubber; dolls, T. D. 27,729.

" stockings; parts of dolls, T. D. 5,967.

" wigs; parts of dolls, T. D. 30,293.

" whistling, rubber; dolls, T. D. 5,196.

" with bath tubs, as entireties according to material; not toys, T. D. 32,681.

619—Domestic live animals suitable for human food not otherwise provided for ..... Free.

Domette; wool and cotton warp, not a lining, manufacture of wool, T. D. 28,536.

Domicile of husband determines domicile of wife, T. D. 13,369.

341—Dominoes, of ivory, bone, or other materials..... 50%

Donkeys; are not mules; are live animals, T. D. 25,526.

357—Doublets 20%

Dough cutters; manufacture of metal, T. D. 32,424.

347—Down, manufactures of 40%

347— " quilts 40%

347—Downs, articles not provided for, composed wholly or in chief value of 40%

347— " on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not provided for 20%

347— " when dressed, colored, or otherwise advanced or manufactured in any manner and not suitable for use as millinery ornaments 40%

139—Drag saws 12%

Dragees; confectionery, T. D. 28,862.

476—Dragon's blood ..... Free.

Drain pipe, earthen; common stoneware, T. D. 8,794.

Dranich carpets; as wool carpeting not provided for, T. D. 13,806.

341—Draughts, of ivory, bone, or other materials..... 50%

Par.

Drawback, allowance for, cannot be made until duties are paid, T. D. 11,158.
" allowance for, is not subject to review by General Appraisers, T. D. 14,522.
" allowance, manufacturer need not be importer of materials used, T. D. 13,033.
" allowed by foreign government on goods exported cannot be deducted from market value, T. D. 18,980.
" American goods returned, duty equal to, when no evidence of amount paid, T. D. 29,982.
" as to abstract from manufacturer's record, T. D. 32,651.
" as to declarations by corporations, T. D. 32,708.
" as to port of exportation, T. D. 24,892.
" consignor on bill of lading may endorse same showing exporter, T. D. 32,177.
" declaration of manufacturer in case of corporation, T. D. 32,278.
" on mail exportations, T. D. 32,143.
" regulations, T. D. 31,695.
" value of waste considered, T. D. 32,141.
" amount of internal revenue tax allowed on American manufactures exported, if reimported, will be collected as duty. Sec. IV, Par. P.
" definition of term, T. D. 17,386.
" is not allowed on goods under general order over one year and advertised for sale, if exported, T. D. 12,076, 14,201, 14,900.
" is allowed on all articles manufactured in whole or in part of imported materials, if exported, equal to duties paid on imported materials used, less 1 per cent. Sec. IV, Par. O.
" on shipbuilding materials. Sec. IV, Par. O.
" on tax-paid alcohol. Sec. IV, Par. O.
" on tax-paid alcohol in medicinal and toilet preparations, T. D. 29,952.
" on importation. For provisions of law in regard to rates of drawback, see preface.
" on merchandise exported under transportation and exportation entries, T. D. 30,517.

261—Drawers, cotton, knit. See Cotton shirts..... 30%

Drawing cards, hair; articles of metal, T. D. 15,141.

653—Drawings, brought by professional artists, lecturers, or scientists, for use temporarily for exhibition, under bond. See Art, works of..... Free.
" fashion plates are not works of art, T. D. 27,913.
" of an architect; are tools of trade, T. D. 22,558.

652— " original in pen and ink or pencil and water colors.... Free.
" pen and ink architectural designs, not plans; may be work of art, T. D. 25,104, 26,251, 26,392.
" pen and ink, architectural plans; are not maps or charts, T. D. 27,545.

376— " pen and ink, or copies, replicas, or reproductions of the same 15%

Par.

358—Drawn work, fabrics or articles of, with threads introduced after weaving, forming figures or designs, not including straight hemstitching, of whatever yarns, threads, or filaments composed 60%

" work is not embroidery, T. D. 20,567.

Dredge, American, rebuilt abroad; dutiable, T. D. 10,894.

" foreign; is dutiable, T. D. 14,872.

Dress bones; horn strips, unmanufactured, T. D. 19,484.

" bones, of animal integument; as manufacture of horn by assimilation, T. D. 17,933.

" bones, of corium and animal fiber; manufactures of horn, T. D. 17,933.

356— " buttons, metal. See Jewelry 60%

257— " facings, bias, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, except flax, hemp, or ramie 40%

290— " goods, women's and children's, wholly or in chief value of wool 35%

" ornaments; silk, with imitation precious stones pasted on; not jewelry, T. D. 31,809.

" patterns; embroidered and plain parts must be segregated, T. D. 13,938.

" protectors, india rubber, for bottom of skirts; are not trimmings, are manufacture of rubber, T. D. 13,758.

" shields; wearing apparel, T. D. 12,918.

" stays, horn, cotton covered; manufactures of horn, T. D. 13,437.

114— " steels 15%

485—Dressed line ..... Free.

Dressing, belt; chemical compound, T. D. 18,079.

" salad; sauce, T. D. 27,223.

391—Drills, agricultural, in whole or in parts, including repair parts ..... Free.

518—Dross from burnt pyrites ..... Free.

153— " lead; on the lead contained therein 25%

" of various metals combined; metal unwrought, T. D. 32,333.

301—Druggets, printed, colored, or otherwise 20%

17—Drugs and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than 25%

" condemned if not exported within 3 months must be destroyed. Art. 1,022, Cus. Regs., 1908.

" for prevention of conception or for unlawful abortion may not be imported except in bulk. Sec. IV, Par. G.

" if damaged and abandoned must be destroyed, T. D. 7,799.

" may be repacked in warehouse for export, T. D. 3,620.

" medicinal, in capsules, pills and similar forms. See Medicinal preparations.

Par.

Drugs, Chinese, are not medicinal preparation, T. D. 31,380,
" dried, are not advanced, T. D. 31,708.
" fustic root, trunk, etc., cut, shredded, and reduced to chips, not advanced, T. D. 32,096.
" separating from dirt and pieces of wood, is not an advance, T. D. 30,086.
" cutting, sifting, and grading, is an advance, T. D. 30,273.
" dust; waste from cutting, free as crude drug, T. D. 23,473.
" steamed, are advanced, T. D. 28,938.
" as to relabeling, T. D. 28,928, 29,910.

27— " such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, and weeds; any of the foregoing which are natural and uncompounded drugs and not edible, and not provided for in this section, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture 10%

Provided, That no article containing alcohol shall be classified for duty under this paragraph.

477— " any of the foregoing which are in a crude state, not advanced in value or condition as above specified... Free.

Provided, That no article containing alcohol shall be admitted free of duty under this paragraph.

Drumheads, dressed skins for, not cut to size or shape; as dressed skins, T. D. 28,924.
" dressed skins for, if adapted for use; parts of musical instruments, T. D. 33,366.
Drums, containing gas, liquids, or other materials. See Vessels, cylindrical or tubular.
" musical instruments, T. D. 25,832.

404— " iron or steel, of either domestic or foreign manufacture, used for the shipment of acids or other chemicals, which shall have been actually exported from the United States..... Free.

Proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury. For such regulations, see T. D. 30,404.

380—Dry plates, photographic, not provided for..... 15%

404— " plates, photographic, of American manufacture, exposed abroad, whether developed or not..... Free.

Dryer, patent; as paint, T. D. 28,223.
Duboisine, pure amorph.; alcoholic medicinal preparation, T. D. 13,701.
Duck meat, cooked; prepared poultry, T. D. 30,166.
Ducks, live; poultry live, T. D. 26,151.

Par.

Ducks, stuffed, artificial; toys, T. D. 26,289.
" stuffed; feathers advanced or manufactured, not suitable for millinery ornaments, T. D. 25,872.
" wild, alive or dead, and not dressed, as water fowl, T. D. 10,917, 23,505.
" wild, dead, dressed; game birds, dressed.
Dulcamara twigs; drugs.
Dulcin; chemical compound, T. D. 19,196.
Dulse; seaweed.
Dundee jute bagging. See Bagging.
Dunnage mats of merchantable value; are dutiable, T. D. 1,702.
Duotal; medicinal preparation, T. D. 30,547.
Duresco; paint containing zinc ground in water, T. D. 12,700.
Duress, acts done under, not binding, T. D. 13,889.
" what is, T. D. 18,082, 18,164, 26,233, 27,204, 30,224, 30,295, 31,007, 31,525, 33,193, 33,304.

423—Dust, bone ..... Free.
357— " diamond 10%
163— " zinc 15%
336—Dusters, feather, of all kinds 35%
" wood handle, wood shavings for dusting; manufacture of wood, T. D. 27,945.
" wool; manufactures of wool, T. D. 24,937.
430—Dutch metal, clippings from, fit only for remanufacture.... Free.
" metal skewings; clippings from Dutch metal, T. D. 25,023.
146— " metal, in leaf 25%
" metal, manufactures of; articles of metal, T. D. 4,508.
" metal scraps; clippings from Dutch metal, T. D. 23,471.
Dutiable value is either invoice, entered or appraised value, the highest value being taken, T. D. 9,714.
" value includes cost of coverings and containers. Sec. 3, Par. R.
" value includes drawback allowed on export by foreign government, T. D. 18,980.
" value includes royalties paid or to be paid. See Royalty.
" value method of determination. Sec. 3, Par. L.
Dye black; an extract of logwood by assimilation, T. D. 6,359.
526— " lac ..... Free.
624—Dyeing, nuts, nutgalls, woods, and articles in a crude state, used for, not containing alcohol and not provided for ..... Free.
Dyers' sticks, bamboo; bamboo unmanufactured, T. D. 27,855.
" sticks, of wood; wood unmanufactured, T. D. 27,855.
20—Dyes, coal tar, not provided for..... 30%
" hair; preparation used as an application to the hair, T. D. 18,541.
394— " obtained from alizarin, anthracene, and carbazol.... Free.
514— " obtained from indigo ..... Free.

Par.

30—Dyewoods, extracts and decoctions of, not containing alcohol, and not medicinal ..... ⅜ ct. lb.

Dynamite; explosive substance.

Dynamo brushes, metal; articles of metal, T. D. 24,593.

E

Ear caps, infants', cotton; as cotton braces, T. D. 31,009.

Earrings; jewelry, T. D. 33,142.

" are not personal effects of men, T. D. 11,272.

51—Earth, barytes, manufactured 20%

51— " barytes, unmanufactured 15%

" cleaned and powdered; is wrought, T. D. 10,663.

" fining; as liquor coloring, T. D. 10,518.

76— " fullers', unwrought and unmanufactured.....75 cts. ton. including the weight of the casks or other containers.

76— " fullers', wrought or manufactured.....$1.50 ton. including the weight of the casks or other containers.

" "green"; wrought earth, T. D. 26,416.

" ground, for mud baths; wrought earth, T. D. 33,200.

" infusorial; is tripoli, T. D. 19,980.

" red; ochery earth, T. D. 13,608.

" red polishing; a color, T. D. 7,146.

" Sardinian; ocher, T. D. 9,770.

" unwrought, used as a color; dutiable as a color, T. D. 23,346.

" used for filling; ochery earth, T. D. 7,132.

79—Earthenware and crockery ware composed of a non-vitrified absorbent body, including white granite and semi porcelain earthenware, and cream colored ware, and stoneware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware, if plain white, plain yellow, plain brown, plain red, or plain black, not painted, colored, tinted, stained, enameled, gilded, printed, ornamented or decorated in any manner, and manufactures in chief value of such ware not provided for 35%

if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner and manufactures in chief value of such ware not provided for 40%

" artificial flowers; artificial flowers, T. D. 30,585.

" artificial fruits and pigs; decorated earthenware, T. D. 26,235.

" blanks, for medallions, plain earthenware, T. D. 32,801.

" battery cells, white, porous; white earthenware, T. D. 10,396.

" beer mugs, with metal tops; decorated earthenware. See also Earthenware steins, T. D. 14,317.

" colored on one side; is colored or decorated, T. D. 30,186.

Par.

78—Earthenware, common yellow, brown, or gray, made of natural unwashed and unmixed clay; not ornamented, incised, or decorated in any manner..... 15%

if ornamented, incised, or decorated in any manner, not herein otherwise provided for..... 20%

78— " common yellow, brown, or gray, manufactures of.... 20%

78— " crucibles 15%

" cubes, in patterns on paper; as tiles, T. D. 13,986.

" decorated and painted by American artist; is not free as work of art of, T. D. 25,536.

" decorated with metal; is decorated, T. D. 33,560.

" hand painted, not fired; as painting, T. D. 29,073.

" hand painted, fired, decorated earthenware, T. D. 25,536.

" Indian black teapots; are colored, T. D. 13,066.

" is ship equipment, T. D. 9,776.

" ivory; is not colored, T. D. 15,816.

" Kochi ware, coated with a vitreous glaze of a single color; is not decorated, T. D. 26,116.

" mosaics; as tiles, T. D. 13,986.

" paragraphs 78 and 79; do not cover articles which are not baked or fired, T. D. 29,228.

" partly common brown and partly salt glazed; as common brown earthenware, T. D. 25,762.

" red brick color, colorless glaze outside, lined with white glaze; is not colored, T. D. 28,703.

78— " Rockingham 30%

" salt glazed; common brown earthenware, T. D. 13,616.

" Sarreguemines; is not common yellow, T. D. 29,393.

" steins; metal tops, capacity not more than ⅛ liter, are toys, T. D. 26,095.

72— " tiles. See Tiles.

72— " tiling. See Tiles.

" Tokonade; red earthenware with embossed and gilded figures; is decorated, T. D. 17,653.

" tubes for filters; articles of earthen substance, T. D. 9,670.

" tubs, painted; painted earthenware, T. D. 9,684.

" with colored glaze; is decorated or stained, T. D. 29,648.

" with embellishments superadded; is ornamented and decorated, T. D. 29,805.

" with molded embellishments; is not ornamented or decorated, T. D. 26,443, 27,691.

" with place of manufacture and trade mark only thereon; is not printed, T. D. 31,804.

" with name, and description in an ornamental scroll; is printed, T. D. 30,208.

55—Earths, ochery 5%

55— " sienna 5%

55— " umber 5%

76— " unwrought or unmanufactured, not provided for....50 cts. ton. including the weight of the casks or other containers.

Par.

76—Earths, wrought or manufactured, not provided for.....$1.00 ton including the weight of the casks or other containers.

81—Earthy or mineral substances wholly or partially manufactured and articles or wares composed wholly or in chief value of, not provided for, whether susceptible of decoration or not, if not decorated in any manner. 20%

if decorated 25%

Eosin; aniline dye, T. D. 14,515.

Easter baskets; as toys. D. L., June 3, 1913.

Eau de Quinine, tonique; preparation for the hair, T. D. 16,358.

" de vie de gentiane; spirituous beverage, T. D. 6,890.

648—Ebony, in the log, rough, or hewn only..... Free.

" sharps; parts of musical instruments, T. D. 28,308.

169— " when sawed into boards, planks, deals, or other forms, and not provided for 10%

47—Ecgonine, and all salts and derivatives of the same.....$2.00 oz.

Edge's' tint; manufactured article not provided for, T. D. 31,744.

358—Edgings, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of..... 60%

Educational institutions may import books, maps, music, engravings, photographs, etchings, lithographic prints, charts, philosophical and scientific apparatus, utensils, instruments, and preparations, regalia and gems. Pars. 427, 573, 611.

372—Eelgrass, manufactured or dyed..... 10%

Effects, household, canoe; is not, T. D. 30,477.

" household; colt is not, T. D. 30,163.

" household; horse, harness, and saddle, are not, T. D. 30,162.

" household; cutter is not, T. D. 30,162.

" household; antique earthenware may be, T. D. 30,645.

" household; bequests are not, T. D. 21,883.

" household; bicycles are not, T. D. 30,477.

" household; billiard tables may be, T. D. 30,477.

" household; boats are not, T. D. 30,477.

" household; carriage is not, T. D. 30,162.

" household; carriage or traveling clocks may be, T. D. 7,839.

" household; cinematographs are not, T. D. 30,410.

" household; clocks are, T. D. 30,477.

" household; crate of chickens is not, T. D. 25,538.

" household; dog is not, T. D. 30,477.

" household; fishing rods are, T. D. 24,769.

" household; foreign, duty paid, may be registered, exported, and returned free, T. D. 23,923, 23,951.

" household; furniture renovated, not used one year after renovation, not free as, dutiable on new part only, T. D. 33,106.

" household, furniture used in house of ill fame, is not, T. D. 30,905.

" household; gun is not, T. D. 30,477.

" household; harness is not, T. D. 30,162.

Par.

Effects, household; horses are not, T. D. 30,162.
" household; lace may be, T. D. 31,832.
" household; laces and embroideries may be, T. D. 31,832.
" household; material to be made up into house furnishings, is not, T. D. 20,623.
" household; medical books, are, T. D. 21,222.
" household; microscope not, T. D. 18,282.
" household; musical instruments are, T. D. 16,347, 19,529.
" household; must have been actually in use by the importer, T. D. 26,890.
" household; not used abroad one year, are dutiable, T. D. 15,420.
" household; office furniture is not, T. D. 30,477.
" household; office safe is not, T. D. 30,477.
428— " household, of persons or families, from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale..... Free.
642— " household, of residents of the United States returning from abroad. See Wearing apparel..... Free.
" household; paintings may be, T. D. 5,241.
" household; piano may be, T. D. 30,477.
" household; pistols are, T. D. 24,769.
" household; pistols, fishing rods and sporting implements may be, T. D. 24,679.
" household; saddles are not, T. D. 30,162.
" household; safes may be, T. D. 9,703.
" household; sleighs not, T. D. 30,162.
" household; theatrical effects are not, T. D. 14,850.
" household; wines and liquors are not, T. D. 29,711.
" immigrant's; automobile is not, T. D. 31,706.
" immigrants'; cows as. See T. D. 29,173.
" immigrants'; number of horses not limited, T. D. 27,508.
" personal; bedding is not, T. D. 27,296.
" personal; bicycles are not, T. D. 19,446.
" personal; cameras are, T. D. 31382.
" personal; canoes are, T. D. 29,464.
" personal; carriage and harness is not, T. D. 11,021.
" personal; carriage is not, T. D. 11,021.
" personal; consignee may take declaration, and give bond for owner's, T. D. 30,809.
" personal; defined, T. D. 19,365, 20,907.
" personal, $100 limit, applies to individuals, not families, T. D. 26,889.
" personal, not accompanying the owner, if a non resident; dutiable, T. D. 26,035.
if a resident, returning, not dutiable, T. D. 23,631.
" personal, medical books, are not, T. D. 21,222.
" personal; dogs are not, T. D. 28,861.
" personal; earrings are not, of men, T. D. 11,272.

Par.

Effects, personal; etchings are not, T. D. 28,998.
" personal; field glasses may be, T. D. 23,631.
" personal; foreign, duty paid, may be registered, exported, and returned free, T. D. 23,923, 23,951.
" personal; goods in piece is not, T. D. 32,780.
" personal; guns are, T. D. 23,676.
" personal; harness is not, T. D. 11,021.
" personal; horses not, T. D. 25,385.
" personal; laboratory instruments are not, T. D. 32,905.
" personal; ladies' wearing apparel brought by a man, is not, T. D. 22,203.
" personal; microscope not, T. D. 18,282.
" personal; motorcycle, not, T. D. 31,624.
" personal; musical instruments may be, T. D. 25,680.
571— " personal, not merchandise, of citizens of the United States dying in foreign countries..... Free.
" personal; of American citizens dying abroad includes household effects, and all articles not merchandise, T. D. 22,622.
642— " personal, of persons arriving in the United States. See Wearing apparel ..... Free.
642— " personal, of residents of the United States returning from abroad. See Wearing apparel ..... Free.
" personal, or household; of person going abroad may be registered with collector at port of departure. T. D. 23,951.
" personal; photographs unmounted may be, T. D. 8,371.
" personal; priest's vestments may be, T. D. 26,875.
" personal; protest unnecessary to secure return of duties, T. D. 18,183.
" personal; stove is not, T. D. 25,385.
" personal; surgical and laboratory instruments, are not, T. D. 32,905.
" personal; theatrical effects are not, T. D. 30,667.
" personal; unmounted photographs may be, T. D. 8,371.
" personal; wearing apparel in the nature of regalia, is not, T. D. 11,075.
" personal; wedding trousseau is not, T. D. 13,432.
[1]203—Egg albumen, frozen or liquid.....1 ct. lb.
" beaters, willow; not brushes, manufacture of willow, T. D. 25,000.
4— " dried albumen .....3 cts. lb.
" packing cases for; as packing boxes, T. D. 10,743.
212— " plant seed .....10 cts. lb.
" nog; a spirituous beverage, T. D. 31,987.
" shells; unmanufactured article not provided for, T. D. 24,054.
Eggs, ants', baked; eggs of insects, T. D. 4,157.
" broken or removed from shell; as eggs, T. D. 27,179.
204— " dried .....10 cts. lb.
203— " frozen or otherwise prepared or preserved in tins or other packages, not provided for, including the weight of the immediate coverings or containers..2 cts. lb.

Par.

476—Eggs of birds..... Free.

Provided, however, That the importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited: Provided further, That the importation of eggs of game birds for purposes of propagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury.

478— " of fish, except fish roe preserved for food purposes... Free.

" of game birds, etc.; regulations as to entry of, T. D. 30,637.

478— " of insects ..... Free.

478— " of poultry ..... Free.

601— " silkworm ..... Free.

204— " yolk of 10%

347—Egret plumes, importation of prohibited.

Eikonogen; coal tar preparation, T. D. 12,696, 13,410.

Elastic stockings; are not wearing apparel, are dutiable at rate of material of chief value, T. D. 11,383.

" stockings, silk; manufacture of silk, T. D. 11,383.

Elasticon; manufactured article not provided for, T. D. 4,807.

Elaterium; crude drug, T. D. 16,176.

Elderberries; are berries, edible, T. D. 28,910.

" extract; medicinal preparation, T. D. 12,905, 14,731.

Elecampane root; drug.

82—Electric batteries, porous carbon pots for..... 15%

" bells; articles of metal, T. D. 5,941.

" finger rings; are not jewelry, are articles of metal, T. D. 11,546.

81— " furnaces, electrodes for. See Electrodes..... 25%

95— " light bulbs and lamps, incandescent, with or without filaments 30%

" light lamps, old, ground up to extract platinum; as platinum, T. D. 33,668.

170— " light poles of cedar or other woods..... 10%

82— " lighting carbons. See Carbons.

Electrical brushes, graphite; carbon brushes, T. D. 30,601.

Electricity, is not dutiable, T. D. 10,086.

Electrite; wrought earth, T. D. 26,556.

637—Electrotype metal, old and fit only to be remanufactured... Free.

137— " plates 15%

81—Electrodes for electric furnaces, electrolytic and battery purposes, composed wholly or in chief value of carbon.. 25%

Elixir calisaya bark; alcoholic medicinal preparation, T. D. 27,087.

" coca; alcoholic medicinal preparation, T. D. 27,087.

Emblems, religious; are not medals, are articles of metal, T. D. 10,934.

" society; jewelry, T. D. 26,914.

358—Embroidered articles or fabrics, embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram or otherwise..... 60%

Par.		
358	—Embroidered buttons, T. D. 31,524	60%
358	— " handkerchiefs. See Handkerchiefs	60%
358	— " wearing apparel. See Wearing apparel	60%
	" woolen blankets; as woolen blankets, T. D. 32,031.	
358	—Embroideries, by whatever name known	60%
	" may be household effects, T. D. 31,832.	
	" scraps; as rags, T. D. 28,703.	
165	—Embroidering machines	25%
	Embroidery and lace; distinction between, T. D. 29,702, 29,440.	
	" blatt stitch is, T. D. 15,154.	
	" braiding is not, T. D. 12,954.	
	" chain stitching, is not, T. D. 30,234.	
	" clocking is, T. D. 19,080.	
251	— " cotton	15%
	" defined, T. D. 17,002, 26,583, 29,593, 30,271.	
	" drawn work is not, T. D. 20,567.	
	" monograms are, T. D. 17,262.	
	" revering is not, T. D. 9,035.	
	" scalloping is not, T. D. 30,325, 31,707.	
	" single thread running entire length of fabric, is not, T. D. 32,399.	
	Emeralds, imitation; imitation precious stones, T. D. 29,998.	
	" imitation, two pieces rock crystal, cemented together with coloring matter between; as precious stones, T. D. 29,998.	
	" scientific; precious stones, T. D. 30,944.	
343	—Emery files	20%
343	— " grains	1 ct. lb.
	" fillet; manufacture of cotton and emery, emery chief value, T. D. 12,708.	
343	— " manufactures of which emery is the component material of chief value	20%
	" knife sharpeners; according to material of chief value, T. D. 6,314, 9,393.	
	" manufactured and manufactures of; are not synonymous, T. D. 10,927.	
343	— " manufactured, ground, pulverized, or refined	1 ct. lb.
	" needle sharpeners, small bags form artificial fruits; manufacture of emery, T. D. 31,498.	
479	— " ore	Free.
343	— " paper	20%
	" rollers; manufacture of emery, T. D. 28,889.	
	" sharpeners; whetstones, T. D. 28,889.	
343	— " wheels	20%
	" whetstones; as whetstones, T. D. 28,889.	
	Empeignes; shoe vamps of leather, T. D. 10,342.	
	Ems pastiles; medicinal preparation, T. D. 7,787.	
	Emulsion, bitumen; coal tar preparation, T. D. 28,659.	
96	—Enamel, glass	20%
493	— " glass, white, for watch and clock dials	Free.
96	— " fusible	20%
63	— " paints	15%

Par.

161—Enameled dials for watches and other instruments..... 30%

134— " iron or steel hollow ware, table, kitchen, and hospital utensils. See Table utensils 25%

" metal shades or reflectors; as hollow ware enameled, T. D. 30,825.

" pictures on copper; articles of metal, T. D. 27,331.

359— " upholstery leather 10%

Enamelette; paint, T. D. 29,765.

63—Enamels 15%

72—Encaustic tiles. See Tiles.....5 cts. sq. ft.

Endless belts; according to material, T. D. 3,212.

Enfleurage grease; "liquid and solid primal flower essences not compounded" limits enfleurage grease to that derived from a single flower, T. D. 32,504.

49— " greases. See Greases, enfleurage..... 20%

" oils; floral essence, T. D. 9,241.

165—Engines, steam 15%

Engraved wood blocks; manufactures of wood, T. D. 10,061.

Engravers' diamonds or bort, set in steel; articles of metal, T. D. 22,154.

474— " diamonds, unset ..... Free.

" wood blocks; wood not further advanced than cut into blocks, T. D. 33,594.

Engravings, American, sent abroad for artists' signature, T. D. 8,435.

425— " bound or unbound, which shall have been printed more than 20 years at the date of importation..... Free.

653— " brought by professional artists, lecturers, or scientists, for use temporarily for exhibition, under bond. See Art, works of ..... Free.

424— " imported by authority or for the use of the United States or for the use of the Library of Congress.. Free.

" loose, in books printed over 20 years; engravings dutiable separately, T. D. 4,006.

427— " not more than 2 copies, for the use and by order of any society or institution. See Books..... Free.

329— " not provided for 15%

376— " works of art, not provided for..... 15%

652— " unbound ..... Free.

652— " as used in this paragraph, shall be understood to include only such as are printed by hand from plates or blocks engraved by hand tools and not such as are printed from plates or blocks engraved by photo-chemical or other mechanical process.

Engine packing; shavings of tin and lead; articles of metal, T. D. 31,429.

Entireties, articles which are bought and sold as, are dutiable as entireties at the rate of the component material of chief value, T. D. 32,264.

" articles imported in separate parts, each of which is a necessary part of the other, is an entirety, and is not controlled or affected by the method of packing and invoicing, T. D. 32,396.

Par.
Entireties, articles which have been assembled abroad, are, T. D. 15,989, 18,528.
" articles separated abroad, and imported unassembled, are, T. D. 29,981.
Entry, addition on. Sec. 3, Par. I.
" by constructive owner and declaration of, T. D. 25,806, 26,775.
" additions for value cannot be made to, after completion, T. D. 9,991, 10,532, except under Art. 208, Cust. Regs. 1908.
" can be made by non resident if he appear in person, T. D. 22,478.
" clerical errors in, T. D. 25,001, 25,579, 25,749, 25,890, 26,391.
" declarations, forms of. Sec. 3, Par. F.
" deductions on, to make true market value at time of export, permissible. Sec. 3, Par. I.
" may be made by foreign corporation through authorized agent, T. D. 18,852.
" for immediate transportation allowed only when destination appears on invoice or bill of lading and manifest, Art. 397, Cust. Regs., except under Art. 398, Cust. Regs.
" for immediate transportation must be made within ten days, including Sundays and holidays, after the landing of the goods. Art. 397, Cust. Regs.
" for warehouse and immediate export cannot be made unless the invoice or bill of lading show foreign destination. Art. 240, Cust. Regs.
" cannot be made by shipper when goods are refused by consignee, T. D. 7,771, 14,341.
" cannot be liquidated while reappraisement is pending on invoice belonging to, T. D. 23,453.
" consignee is liable for duties, T. D. 25,093, 26,036.
" consignee not liable for duties on goods not ordered by him, T. D. 25,313.
" importers are bound by statements in, T. D. 7,875.
" intended for transportation and exportation was erroneously entered for consumption and duty paid, was reliquidated free, T. D. 30,876, 31,727.
" informal, permitted at I. T. port of delivery, if duty less than $5, T. D. 30,832.
" immediate transportation to be made 48 hours after arrival of goods at port of destination, T. D. 30,592.
" transportation and exportation, form of, T. D. 32,428.
" on documents known to be imperfect, T. D. 23,754, 25,118, 25,219.
" on pro forma invoice is tentative, T. D. 26,636.
" in cases where the forms of official documents, as prescribed by this title, shall be substantially complied with and observed, according to the true intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom. Sec. 2,769, R. S.

Par.

Entry is completed when sworn to and deposited in custom house, T. D. 5,645, 7,836, 11,565, 22,481, 23,317.
" may be amended before bond is signed and duty paid, and invoice sent to appraiser, T. D. 15,644.
" may be made when arrival of vessel is posted in custom house, T. D. 12,419, 24,535, 25,135.
" may be made by holder of endorsed bill of lading, T. D. 13,259.
" may be made by general manager of a railroad, or by his representative, T. D. 11,816.
" merchandise purchased in a foreign country by a member of a partnership resident in the U. S. and shipped to the U. S., to be sold on joint account of the partnership, is a consignment and not a purchase, T. D. 26,667.
" must cover entire importation, T. D. 9,546.
" must be made in district of arrival, T. D. 9,578.
" must be made on regulation form, T. D. 4,672.
" may be made after one year from date of arrival, T. D. 8,542.
" must precede examination, inspection, and weighing, T. D. 15,631.
" consumption may be changed to warehouse, T. D. 16,155.
" not allowed on B. L. consigned to agent of a company, T. D. 15,602.
" of destructive animals and birds is prohibited, T. D. 22,309.
" of goods the product of convict labor is denied, T. D. 22,310. Sec. IV, Par. I.
" time of effect, premature tender, collector may reject, T. D. 25,135, 26,826.
" may cover cargo of all vessels in a tow, T. D. 6,400.
" of goods in transit, may enter for transportation and exportation, T. D. 11,502.

Envelopes, addressed, containing pamphlet; are unusual coverings, T. D. 27,685.
" containing a smaller envelope, which contains a picture; an entirety, T. D. 27,163.
" containing lithographs; are coverings, T. D. 22,241.

327— " paper, folded or flat, not provided for..... 15%

324— " paper, of surface coated or decorated, cloth-lined or reenforced, or parchment, imitation parchment, or grease proof papers 35%

" photo, no flap; are manufactures of paper, T. D. 29,159.
" separately packed and invoiced from cards which they are to hold; are not coverings, but separately dutiable, T. D. 32,224.
" stamped; as postage stamps, T. D. 15,966.

42—Epsom salts .....1/10 ct. lb.

128—**Erasers. See Cutlery.**

Erasers, soap; manufactured article not provided for, T. D. 30,009.
" steel brush, ink; as erasers, T. D. 15,235.

Par.

Erbswurst; manufactured article not provided for, T. D. 31,883.

28—Ergot .....10 cts. lb.

Errors in invoices made without connivance of owner may be corrected, T. D. 10,441, 13,412.

" clerical, dutiable charges appearing on invoice and omitted from entry, T. D. 25,001, 25,575, 25,890.

" clerical, may be corrected by evidence before Board of General Appraisers, T. D. 25,590.

" in invoices are subject to protest, T. D. 15,832, 22,554.

" manifest clerical, in invoice may be corrected, T. D. 10,534, 12,452, 13,551.

" manifest clerical, in entry may be corrected before appraiser has acted on invoice. Art. 208, Cust. Regs.

" mutual, of fact may be corrected if notice is given within ten days of discovery, T. D. 22,554.

" clerical, is not a manifest clerical error, T. D. 33,437.

" manifest clerical, what is, T. D. 33,437.

" clerical may not be corrected by General Appraisers, only a manifest clerical error may be corrected, T. D. 33,437.

Ervalenta; medicinal preparation, T. D. 3,039.

Essence, Balsam Peru; essential oil, T. D. 28,741.

" bay; essential oil, T. D. 2,644.

" civet; essential oil, T. D. 28,741.

" coffee, liquid; substitute for coffee, T. D. 30,213.

" ginger ale; alcoholic compound, T. D. 7,263.

" of mirbane; is nitro benzole, T. D. 21,947.

" of vinegar; is acetic acid, T. D. 3,964, 4,378.

49— " floral, by whatever method obtained; not containing alcohol and not provided for..... 20%

46— " fruit, and combinations of, not provided for, and not containing alcohol 20%

16— " fruit, and their combinations when containing alcohol:
if containing 20% of alcohol or less....10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%

46—Essential oils, and combinations of, not provided for, and not containing alcohol 20%

25—Esters, cellulose. See Collodion.

29— " of all kinds not provided for, not containing more than 10% alcohol 20%

47— " of opium .....$3.00 oz.

Etamines; cotton cloth, T. D. 29,259, 31,207.

Etchings; are not personal effects, T. D. 28,998.

652— " artist's proof unbound ..... Free.

652— " as used in this paragraph shall be understood to include only such as are printed by hand from plates or blocks etched with hand tools and not such as are printed from plates or blocks etched by photochemical or other mechanical process.

Par.
425—Etchings, bound or unbound, which shall have been printed more than 20 years at the date of importation.... Free.
424— " imported by authority or for the use of the United States or for the use of the Library of Congress.... Free.
427— " not more than 2 copies, for the use and by order of any society or institution. See Books..... Free.
329— " not provided for 15%
376— " works of art, not provided for..... 15%
29—Ether, acetic, not containing more than 10% alcohol.....5 cts. lb.
29— " amyl acetate, not containing more than 10% alcohol.5 cts. lb.
" amyl valerian; fruit ether, T. D. 9,205.
29— " amyl nitrite, not containing more than 10% alcohol.. 20%
" butyric; fruit ether, T. D. 14,521.
29— " ethyl acetate, not containing more than 10% alcohol.5 cts. lb.
" hydrobromic; ether not provided for, T. D. 12,548.
" kalorianic; fruit ether, T. D. 1,129.
" oenanthic, artificial fruit essence, T. D. 17,406.
" pelargonic; artificial fruit essence, T. D. 17,406.
" pelargonic; fruit ether, T. D. 17,406.
" salicylate quinine; salt of cinchona bark, T. D. 29,834.
" valerianic; fruit ether, T. D. 13,701.
16—Ethers, and their combinations when containing alcohol:
if containing 20% of alcohol or less....10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%
46— " fruit, and combinations of, not provided for, and not containing alcohol 20%
29— " of all kinds not provided for, not containing more than 10% alcohol 20%
29— " sulphuric, not containing more than 10% alcohol...4 cts. lb.
29—Ethyl acetate ether, not containing more than 10% alcohol.5 cts. lb.
" carbonate quinine; salt of cinchona bark, T. D. 29,834.
29— " chloride, not containing more than 10% alcohol.... 20%
" pelargonate; an artificial fruit essence, T. D. 17,406.
Etiquettes; printed labels; printed matter, T. D. 24,745.
" lithographed; lithographic labels, T. D. 24,745.
Etoffe; cotton cloth filled, T. D. 15,836.
Eucalyptol camphylene, combination of essential oils and turpentine; combination of essential oils, T. D. 15,028.
Euquinine; salt of cinchona bark, T. D. 29,600.
Euxesis; toilet preparations, T. D. 28,536.
595—Evergreen seedlings, coniferous..... Free.
211— " shrubs and vines 15%
Exalgine; medicinal preparations, T. D. 10,070.
Examination of merchandise outside of port of entry is made only at importer's expense. Art. 855, Cust. Regs.
" at places not named in regulations can only be made by special permission of collector and appraiser. Art. 854, Cust. Regs.
" must be made at port of entry. Art. 879, Cust. Regs.
" at least one package in ten must be examined. Art. 211, Cust. Regs.
" of tobacco. See Tobacco.

Par.

Examination of packages for United States Government delivered to private parties, contents must be compared with lists furnished by Treasury Department, T. D. 6,415.

" at places other than public stores can be granted by the collector only, or, in his absence, by his special deputy. Art. 854, Cust. Regs.

" on wharf, regulations for. Art. 851, Cust. Regs.

Examined packages will not be delivered until return of invoice by appraiser. Art. 881, Cust. Regs.

" packages will not be delivered until estimated "additional" duties are paid, if appraiser adds to value or changes classification. Art. 881, Cust. Regs.

Excelite; manufacture of wood, T. D. 28,038.

Excelsior, manufacture of wood, T. D. 22,137.

Excrescences. See Drugs.

Exhibition, animals or articles, exported for; free on return. Act May 18, 1896, T. D. 29,950.

" articles for, as samples; dutiable, T. D. 7,379.

" articles imported for. See Art, works of, and Animals.

" articles imported for, under bond; not subject to warehouse regulations, T. D. 9,795.

" buildings for; cannot be made bonded warehouses, T. D. 9,723.

" machinery for; is dutiable, T. D. 3,631.

" works of art for; does not cover wax figures, T. D. 6,945.

Experimental purposes, articles intended solely for, may be entered under six months bond. Sec. 4, Par. J, Sub Sec. 4 ..... Free.

501—Explosive substances, all, not provided for, used for mining, blasting, and artillery purposes..... Free.

Exportation, animals rejected by Canadian veterinarian, are a non-exportation, and may be returned, T. D. 30,305.

" of imported goods, date of, is day vessel sails from foreign port, T. D. 8,851.

" of imported goods, date of, for determining value of currency, is date of consular certification, T. D. 26,121.

" goods used on outward voyage of vessel, not an, T. D. 9,568.

" of unclaimed mail packages valued at less than $50 may be made by delivery to surveyor for export, T. D. 6,611.

" place of, is country where invoice is consulated, T. D. 25,222.

" merchandise withdrawn from warehouse and sent abroad to be returned and again entered for warehouse, is not, T. D. 31,143.

" for drawback, port of, T. D. 24,892.

" foreign milk cans, duty paid on first importation, sent abroad to be immediately returned filled, is not, T. D. 31,888.

Par.

Export tax is not part of market value, T. D. 13,955.
Exposure meters, photographic; according to material, T. D. 30,662.

45—Expressed oils and all combinations of, not provided for... 15%

Extract, acorn cup; vegetable extract for tanning, T. D. 29,715.

47— " aqueous, of opium, for medicinal uses..... 60%

" belladonna; medicinal preparation, T. D. 27,665.

" bixine; an extract of vegetable origin, suitable for dyeing, T. D. 29,763.

" chestnut; extract of vegetable origin for dyeing, T. D. 3,412.

" citron; alcoholic compound, T. D. 16,578.

" coffee, substitute for coffee, T. D. 29,351.

" cognac; alcoholic compound, T. D. 6,573.

" dandelion; medicinal preparation, T. D. 29,644.

" elder berries; medicinal preparation, T. D. 12,905, 14,731.

" for coloring wines, liquors, etc.; coloring for liquors, T. D. 7,101.

" hemlock bark; is tanning extract, T. D. 5,890.

" herbal; medicinal preparation, T. D. 9,227.

207— " hop 50%

" juniper berries; medicinal preparation, T. D. 12,905, 14,731.

" malt, concentrated; is fluid and not condensed, T. D. 13,971.

246— " malt, fluid, in bottles or jugs.....45 cts. gal.

246— " malt, fluid, in casks .....23 cts. gal.

246— " malt, solid or condensed 45%

" of annatto, artificial; a lake, T. D. 9,240.

624— " of chestnut, not containing alcohol and not provided for ..... Free.

31— " of chlorophyll, not containing alcohol..... 15%

" of ginger ale; alcoholic compound, T. D. 7,263.

" of gum labdanum; gum or drug advanced, T. D. 33,409.

624— " of hemlock bark, not containing alcohol and not provided for ..... Free.

" of horse chestnuts; foamine; manufactured article not provided for, T. D. 26,902.

" of leaves; an essential oil not provided for, T. D. 29,119.

" of lemon; flavoring extract, T. D. 6,573.

" of logwood and salts of copper; a lake, T. D. 9,033.

228— " of meat, fluid .....5 cts. lb.

The dutiable weight shall not include the weight of the packages in which the same is imported.

228— " of meat, not provided for.....10 cts. lb.

The dutiable weight shall not include the weight of the packages in which the same is imported.

624— " of oak, not containing alcohol and not provided for.. Free.

624— " of quebracho, not containing alcohol and not provided for ..... Free.

" of rennets; prepared rennets, T. D. 6,624.

Par.

31—Extract of safflower, not containing alcohol..... 10%
31— " of saffron, not containing alcohol..... 10%
" mangrove; extract of bark used in tanning, T. D. 30,236.
" orchil, artificial; coal tar preparation, T. D. 12,736.
" quercitron; extract of oak bark used in dyeing, T. D. 13,860.
" valonea; vegetable extract for tanning, T. D. 29,715.
" of violet leaves; product used in manufacturing perfume, T. D. 29,119.
651— " wool ..... Free.
16—Extracts, flavoring, and other, and their combinations when containing alcohol:
if containing 20% of alcohol or less...10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%
49— " flavoring; not containing alcohol and not provided for. 20%
399— " of annatto ..... Free.
40— " of licorice, in pastes, rolls, or other forms.....1 ct. lb.
30— " of logwood, not containing alcohol, and not medicinal .....% ct. lb.
538— " of madder ..... Free.
538— " of munjeet or Indian madder..... Free.
30— " of nutgalls, not containing alcohol and not medicinal. % ct. lb.
399— " of orleans ..... Free.
30— " of other dyewoods, not containing alcohol, and not medicinal .....% ct. lb.
30— " of Persian berries, not containing alcohol and not medicinal .....% ct. lb.
399— " of rocoa ..... Free.
399— " roucou ..... Free.
30— " of sumac, not containing alcohol and not medicinal..% ct. lb.
30— " of vegetable origin suitable for dyeing, coloring, or staining, not provided for, not containing alcohol and not medicinal .....% ct. lb.
Eyebrow pencils; are cosmetics, T. D. 13,442.
91—Eyeglasses, and frames for the same, or parts thereof, finished or unfinished 35%
" costing 1.10 marks per gross; toys, T. D. 12,139.
Eye protectors; are goggles, T. D. 11,597.
" stones; manufactures of shell, T. D. 12,915.
Eyes, artificial, for dolls; parts of dolls, T. D. 25,788.
" artificial; articles of colored glass, T. D. 16,854.
" artificial for horses; articles of glass painted, T. D. 26,993.
" artificial, peacock's; manufacture of paste, T. D. 26,559.

F

358—Fabrics, appliqued, tamboured, or scalloped by hand or machinery 60%
319— " artificial or imitation silk, or artificial or imitation horse hair, or of either and india rubber..... 60%

Par.

358—Fabrics, embroidered in any manner. See Embroidered articles or fabrics 60%

283— " flax, hemp, or ramie, plain woven..... 30%

279— " jute, plain woven, of single yarns, by whatever name known, bleached, dyed, colored, stained, painted, printed, or rendered non inflammable by any process 10%

408— " if not bleached, dyed, colored, stained, painted, printed, or rendered non inflammable ..... Free.

288— " knit, wholly or in chief value of wool..... 35%

150— " made wholly or in chief value of tinsel wire, lame, or lahn, or of tinsel wire, lame or lahn, and india rubber.. 40%

358— " of lace or imitation lace..... 60%

257— " pile, cotton, cut or uncut..... 40%

280— " pile, of flax, hemp, or ramie, or of which they are of chief value, whether or not the pile covers the entire surface 40%

314— " pile, silk 50%

318— " silk woven, in the piece or otherwise, silk chief value. 45%

262— " suitable for use in pneumatic tires, of cotton or other vegetable fiber 25%

262— " with fast edges, not exceeding 12 inches in width, not embroidered 25%

367— " woven, asbestos 20%

358— " woven, or articles from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving, forming figures or designs, not including straight hemstitching, of whatever yarns, threads, or filaments composed..... 60%

Face chamois, cut out edges; chamois skins, T. D. 33,578.

257—Facings, dress, bias, of cotton or other vegetable fiber, except flax, hemp, or ramie, plushes, velvets, velveteens, corduroys, or other pile fabrics..... 40%

Factis, oxidized rape seed oil; manufactured article not provided for, T. D. 27,383.

Fan chains, beaded; articles of beads, T. D. 31,965.

" chains, rice paste beads; articles of beads, T. D. 31,695.

Fans, beaded; fans, T. D. 27,649.

" bottle; toys, T. D. 30,529.

" cigar; toys, T. D. 30,219.

480— " common palm leaf, plain and not ornamented in any manner ..... Free.

" dolls'; toys, T. D. 25,250.

" embroidered; fans, T. D. 30,012.

" kuskus root, wall decorations of grass; manufactures of grass, T. D. 21,056.

" lace; fans, T. D. 32,655.

" menu card holders are not, T. D. 18,087.

349— " of all kinds, except common palm leaf fans..... 50%

" painted by artists, are paintings, T. D. 16,926.

" palm leaf, with artificial handle; as fans, T. D. 1,497.

" paper, bamboo frame; fans, T. D. 13,370.

" paper, for favors or decorative purposes; manufactures of paper, T. D. 26,454.

" sticks for; manufactures of wood, T. D. 30,292.

Par.

Fans, tissue paper; manufacture of tissue paper, T. D. 31,957.
" toy; toys, T. D. 29,848.
Faramel, pulverized hay, bran, and meal, mixed with syrup; manufactured article not provided for, T. D. 21,661.
Farb malz, barley malt used to color beer; barley malt, T. D. 38,271.
Farina lacteous, milk food; manufactured article not provided for, T. D. 6,926.
" potato; potato starch, T. D. 13,958, 18,011.
Faro box and layout; are not prohibited importations, T. D. 8,401.
325—Fashion magazines or periodicals, printed in whole or in part by lithographic process, or decorated by hand. 6 cts. lb.
" plate drawings; are not works of art, T. D. 27,913.
" plates, engraved; engravings, T. D. 11,683.
" plates, lithographed; lithographic prints, T. D. 12,098.
Fast blue paste; coal tar color, T. D. 10,566.
" olive; a color, T. D. 18,057.
" violet; coal tar color, T. D. 8,802.
" yellow; a lake, T. D. 10,193.
151—Fasteners, snap, iron or steel..... 15%
498—Fats, commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not provided for... Free.
Favors, German; toys, T. D. 7,853.
Feather beds; feathers manufactured, not suitable for millinery ornaments, T. D. 22,219.
347— " boas 60%
336— " dusters of all kinds 35%
" dusters, "ticklers"; feather dusters, T. D. 33,224.
" pens; ornamental feathers, not for millinery purposes, T. D. 32,830.
" trimmings; feathers manufactured, not suitable for millinery ornaments, T. D. 8,217.
347—Feathers, articles not provided for, composed wholly or in chief value of 60%
" artificial, of straw and quills; as artificial feathers, T. D. 31,809.
347— " artificial, suitable for use as millinery ornaments.... 60%
" attached to bird skins; feathers on the skin, crude, T. D. 22,982.
347— " of wild birds, either raw or manufactured, except for scientific or educational purposes, prohibited.
347— " on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not provided for..... 20%
347— " ornamental, suitable for use as millinery ornaments.. 60%
" "paddy"; feathers, crude, T. D. 7,436.
" quill; crude feathers, T. D. 30,944.
" stripped from quill; feathers, crude, T. D. 25,460.
347— " when dressed, colored, or otherwise advanced or manufactured in any manner, and not suitable for use as millinery ornaments 40%

Par.

Feed, cattle; oat feed or oat hulls. See Oat feed.
" cattle; wheat shorts. See Wheat products.
" screenings; frozen wheat and other seeds; manufactured article not provided for, T. D. 29,339.
Feeding bottles; manufacture of glass, T. D. 12,676.
Feldspar, crude; crude mineral, T. D. 19,109.
" ground; mineral substance partially manufactured, T. D. 31,616.
481—Felt, adhesive, for sheathing vessels ..... Free.
" beer mats; manufacture of pulp, T. D. 30,250.
" black, not adhesive; roofing felt, T. D. 22,448.
" carpet; carpeting of wool not provided for, T. D. 21,932.
" cattle hair and goat hair; as felt not woven, of wool, by assimilation, T. D. 31,253.
" cattle hair; manufactured article not provided for, T. D. 24,510.
" corn plasters; healing plasters, T. D. 32,089.
" fur bands; manufactures of fur, prepared for use as material, T. D. 30,990.
" pieces for hats; fur manufactures, prepared for use as materials, T. D. 32,455.
320— " roofing 5%
" shoes, wool or hair; wool wearing apparel, T. D. 7,218.
" squares, printed; felts not woven, T. D. 17,260.
Felts, wet; manufactures of wool, T. D. 26,356.
288— " not woven, wool, wholly or in chief value of wool... 35%
647—Fence posts, wood, not provided for..... Free.
645—Fencing wire, galvanized, not larger than 20/100 of an inch in diameter and not smaller than 8/100 of an inch in diameter ..... Free.
46—Fennel oil, not containing alcohol..... 20%
595—Fennel seeds ..... Free.
595—Fenugreek seeds ..... Free.
Fer Bravais; alcoholic medicinal preparation, T. D. 6,837.
Fern, Japanese edible; as vegetable, T. D. 27,020.
Ferri albumenati; alcoholic medicinal preparation, T. D. 27,968.
" quinine citrate amorphous; medicinal preparation, T. D. 8,504.
Ferro brou; manufactured article not provided for, T. D. 28,450.
" chino Bisleri; spirituous beverage, T. D. 4,245.
102— " chrome or ferro chromium..... 15%
Ferrodor; mineral substance partially manufactured, T. D. 22,057.
518—Ferro manganese ..... Free.
" manganese, about 45% manganese; as ferro manganese, T. D. 8,746.
" manganese, so called, being commercially pure manganese metal; metal unwrought, T. D. 32,467.
" mangan peptone; alcoholic medicinal preparation, T. D. 15,118.
102— " molybdenum 15%

Par.

102—Ferro phosphorous 15%
102— " silicon 15%
102— " titanium 15%
102— " tungsten 15%
102— " vanadium 15%

Fertilizer; is synonymous with manure in Par. 499, T. D. 31,800.

Fez cap; wool wearing apparel, T. D. 16,655.

Fiber, African; crude vegetable fiber, T. D. 11,434.

" asbestos; is unmanufactured, T. D. 22,937.

" bass, dyed; manufactured article not provided for, T. D. 29,715.

" cloth; manufacture of vegetable fiber, T. D. 19,283.

" cocoa, dyed or oiled; manufactured article not provided for, T. D. 13,591.

456— " cocoa or cacao ..... Free.

" drawn; manufactured article not provided for, T. D. 15,956.

" dressed, brush; manufactured article not provided for, T. D. 17,486.

" Indian or Palmyra; manufactured article not provided for, T. D. 24,860.

497— " Tampico, not dressed or manufactured in any manner, and not provided for..... Free.

355— " ware, indurated 25%

Fibers, dried. See Drugs.

566— " used chiefly for paper making..... Free.

" vegetable, assorted, dressed, and cut; manufactured article not provided for, T. D. 24,860.

" vegetable, dyed; manufactured article not provided for, T. D. 27,508.

482—Fibrin, in all forms ..... Free.

Fibrite; artificial sulphate of lime, T. D. 18,073.

497—Fibrous vegetable substances, not dressed or manufactured in any manner, and not provided for..... Free.

Fichus; wearing apparel, T. D. 5,964.

Fiddles; musical instruments.

93—Field glasses, and frames and mountings for the same, not provided for 35%

" glasses; may be personal effects, T. D. 23,631.

Fiesole; straw laces for hats, T. D. 27,000.

Fifes; musical instruments.

Fig paste; comfit, T. D. 5,041.

" trees; trees fruit not provided for, T. D. 30,585.

218—Figs .....2 cts. lb.

" and beet root; substitute for coffee, T. D. 30,550.

" and chicory; substitute for coffee, T. D. 30,550.

" in brine; fruit in brine, T. D. 25,946.

" in maraschino; fruit in sugar, T. D. 32,540.

" split, stuffed, and baked, sweetmeats, T. D. 33,348.

319—Filaments of artificial or imitation silk, or of artificial or imitation horsehair 35%

224—Filberts, not shelled .....2 cts. lb.

shelled .....4 cts. lb.

Par.
131—File blanks 25%
" metal thread, T. D. 24,157.
Files, corn, mineral; articles of mineral substance, T. D. 32,540.
" corundum; manufacture of corundum, T. D. 15,144.
343— " emery 20%
" nail or manicure, with handles; articles of metal, T. D. 20,760.
" manicure or nail, without handles; as files, T. D. 17,829.
131— " of all cuts and kinds..... 25%
Film cartridges, photo; according to material of chief value, T. D. 28,361.
380— " pictures, prints, positives or duplicates for moving pictures. See Photographic films.....1 ct. lin. ft.
404—Films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture ..... Free.
" moving picture; cannot enter as theatrical scenery, properties, etc., T. D. 32,398.
" moving picture, copyrighted; piratical copies of, prohibited, T. D. 33,258.
" moving picture; may enter under bond for temporary exhibition, T. D. 32,398.
576— " moving picture, sensitized but not exposed or developed ..... Free.
576— " photographic sensitized but not exposed or developed. Free.
404— " photographic, of American manufacture (except moving picture films), exposed abroad, whether developed or not ..... Free.
380— " photographic, or positives, for moving picture exhibits. See Photographic films.....1 ct. lin. ft.
" picture, of prize fights; prohibited, T. D. 32,754.
" scrap cuttings of American; not free as American goods returned, but dutiable as waste, T. D. 31,130.
Filosella; spun silk, T. D. 6,305.
Filter masse, in sheets; paper not provided for, T. D. 24,744.
321— " masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber 20%
82— " tubes 30%
Filtering cloth, cotton; as cotton cloth, T. D. 32,031.
Filtrier material, asbestos and paper, as filter masse, T. D. 32,560.
9—Fir, balsam. See Balsams.
Firearms. See Guns, rifles, etc.
71—Firebrick. See Brick.
Fire clay firing trials, are seger cones; article of earthy substance, T. D. 33,886.

Par.		
344—	Firecrackers of all kinds	6 cts. lb.
	the weight to include all coverings, wrappings, and packing material.	
	Fire sand; mineral substance partially manufactured, T. D. 33,523.	
647—	Firewood, not provided for	Free.
344—	Fireworks of all descriptions, not provided for	10 cts. lb.
	the weight to include all coverings, wrappings, and packing material.	
	Fish; alewives are not herring, T. D. 32,914.	
216—	" except shell fish, by whatever name known, packed in oil or in oil and other substances, in bottles, jars, kegs, tin boxes, or cans	25%
216—	" all other, except shell fish, in tin packages, not provided for	15%
483—	" all other, not otherwise provided for	Free.
	" and pickles, glass jars, fish chief value; fish in jars, T. D. 29,482.	
	" appetit sild; is skinned and boned, T. D. 28,656.	
	" balls in tins; fish in tins, T. D. 33,472.	
216—	" boned	¾ ct. lb.
216—	" caviar	30%
	" cream of codfish; fish skinned and boned, T. D. 25,137.	
478—	" eggs, except fish roe preserved for food purposes	Free.
	" fins; as fish, T. D. 22,969.	
	" fins, boiled and skinned; fish skinned, T. D. 31,894.	
	" flat; are shell fish, T. D. 28,441.	
	" food; manufactured article not provided for, T. D. 6,516.	
483—	" fresh water	Free.
	" gafelbitar; is skinned and boned, T. D. 28,656.	
	" halibut fletches, salted strips with bone removed; as fish boned, T. D. 24,688.	
136—	" hooks	30%
	" kite fish; shell fish, T. D. 28,468.	
	" livers; as fish, T. D. 18,744.	
	" living, as fish, T. D. 15,379.	
	" netting, cotton; manufacture of cotton, T. D. 25,111.	
	" octopus; shell fish, T. D. 28,468.	
561—	" of American fisheries	Free.
	" oil cake; as tallow, T. D. 25,265.	
44—	" oil, not provided for	3 cts. gal.
561—	" oils of American fisheries	Free.
	" oysters, canned or otherwise; as shell fish, T. D. 12,258.	
	" partly dressed; are not skinned or boned, T. D. 26,219.	
	" paste, of shell fish; as shell fish, T. D. 30,314.	
201—	" paste or sauce	25%
201—	" sauce	25%
216—	" roe, preserved	30%
	" servers; as carving knives, T. D. 16,287.	
598—	" shell	Free
	" shell, canned; as shell fish, T. D. 23,418.	
	" shell, in tins; as shell fish, T. D. 26,289.	

Par.		
	Fish skeletons, star fish; as skeletons, T. D. 24,104.	
	" skin or membrane prepared as goldbeaters' sheets; manufactured article not provided for, T. D. 25,067.	
216—	" skinned or boned	% ct. lb.
484—	" skins	Free.
	" slimed; are not skinned but salted, T. D. 29,690.	
419—	" sounds, crude, dried or salted for preservation only, and unmanufactured, not provided for.....	Free.
34—	" sounds, prepared	25%
	" squid; shell fish, T. D. 28,441.	
	" stuffed, for museums; specimens of natural history, T. D. 25,526.	
	" tallow; as tallow, T. D. 25,265.	
	" wax; manufactured article not provided for, T. D. 6,263.	
	" with vegetables; as fish, T. D. 22,969.	
561—	Fisheries, American; spermaceti, whale, and other fish oils of, and all fish and other products of such fisheries.	Free.
136—	Fishing baits, artificial	30%
	" baskets; not fishing tackle, but baskets, T. D. 32,847.	
136—	" flies, artificial	30%
	" floats, cork; fishing tackle, T. D. 31,654.	
	" leaders or snells of silk worm gut; fishing tackle, T. D. 31,161.	
	" lines, flax; manufacture of flax, T. D. 9,307.	
136—	" reels	30%
136—	" rods and reels	30%
	" rods, may be household effects, T. D. 24,679.	
648—	" rods, sticks for, of wood, in the rough, or cut into lengths suitable for	Free.
136—	" tackle, all other or parts thereof, not provided for, except fishing lines, fishing nets and seines.....	30%
	" tackle; leather fly books are not, T. D. 33,668.	
	" tackle; leather reel bags are not, T. D. 33,668.	
	" tackle, material for; is not fishing tackle, but dutiable according to material, T. D. 31,540.	
	" trousers; wearing apparel, T. D. 13,178.	
	Flags, for benevolent societies; are not regalia, T. D. 13,124.	
	" for religious society; are regalia, T. D. 27,018.	
	" small; are not toys, T. D. 27,892.	
	Flannels, canton; are cotton cloth, T. D. 1,576.	
289—	" composed wholly or in chief value of wool.....	25%
	if valued at above 50 cents per pound.....	30%
325—	Flaps, lithographed. See Lithographic prints.	
	Flashlight powder; two free powders packed in separate compartments of tin box, free, T. D. 25,665.	
	" powder; is one of the powders is dutiable, dutiable as an entirety, chemical mixture, T. D. 26,840.	
	Flasks, chemical; are not bottles, but blown glassware, T. D. 29,162.	
	" odor, ornamental; according to material, T. D. 22,690.	
404—	" quicksilver, of American manufacture.....	Free.
159—	" quicksilver, foreign, same duty as though imported empty.	
587—	Flat rails, iron or steel, punched.....	Free.
	Flats, wool; partly made wearing apparel, T. D. 27,163.	
	" paper envelopes. See Envelopes.	

Par.			
		Flavoring cognac; alcoholic compound, T. D. 6,573.	
49—	"	extracts. See Extracts, flavoring	20%
	"	liquor; alcoholic compound, T. D. 25,089.	
284—	Flax,	all woven articles, finished or unfinished, of flax, hemp, ramie, or other vegetable fiber, or of which these substances or any of them is the component material of chief value, not provided for	35%
278—	"	bands	30%
	"	broken; is not hackled or dressed, T. D. 7,318.	
	"	canvas; flax woven fabrics.	
273—	"	carpets and carpeting	30%
269—	"	cords, made from yarn not finer than 5 lea or number.	20%
		if made from yarn finer than 5 lea or number	25%
271—	"	gill nettings	25%
485—	"	hackled, known as "dressed line"	Free.
282—	"	handkerchiefs. See Handkerchiefs, flax.	
271—	"	hemp, or ramie, or a mixture of any of them, or of which any of them is the component material of chief value, gill nettings, nets, webs and seines	25%
270—	"	hemp, or ramie, or a mixture of any of them, yarns, single, not finer than 8 lea or number	12%
		finer than 8 lea or number and not finer than 80 lea or number	20%
		finer than 80 lea or number	10%
278—	"	hemp, or ramie, or flax, hemp, or ramie and india rubber, bands, bandings, belts, beltings, bindings, cords, ribbons, tapes, webs and webbings, not otherwise provided for	30%
269—	"	hemp, or ramie, or of which these substances or any of them is the component material of chief value, threads, twines, or cords, made from yarn not finer than 5 lea or number	20%
		if made from yarn finer than 5 lea or number	25%
274—	"	hydraulic or flume hose	7 cts. lb.
284—	"	manufactures of flax, hemp, or ramie, or other vegetable fiber, or of which these substances or any of them is the component material of chief value, not provided for	35%
273—	"	mats	30%
	"	mufflers; wearing apparel, T. D. 10,864.	
271—	"	nets	25%
	"	New Zealand; is sisal grass, T. D. 24,845.	
485—	"	noils	Free.
485—	"	not hackled or dressed	Free.
278—	"	or flax and india rubber wearing apparel	40%
	"	padding canvas; flax woven fabrics, T. D. 1,714.	
280—	"	pile fabrics, whether or not the pile covers the entire surface, and all articles manufactured from such fabrics, not provided for	40%
283—	"	plain woven fabrics, not including articles, finished or unfinished, or of which flax is the component material of chief value	30%
	"	pulp; manufacture of flax, T. D. 31,235.	
	"	rag pulp, in sheets or boards; as rag pulp, T. D. 32,093.	
273—	"	rugs	30%

Par.		
	Flax, scarfing, fabric which is hemstitched or spokestitched; as fabric from which threads have been drawn, T. D. 33,065.	
	" scrim; woven flax fabrics, T. D. 15,231.	
	" scutched; is not hackled or dressed, T. D. 16,829.	
271—	" seines	25%
283—	" shirting cloth	30%
	" stems or unrotted flax; flax straw, T. D. 32,046.	
485—	" straw	Free.
	" straw broken, or run through a brake; as flax tow, T. D. 33,065.	
275—	" tapes, wholly or in part of, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes	20%
	" terry cloth; woven flax fabric, T. D. 25,763.	
269—	" thread, made from yarn not finer than 5 lea or number.	20%
	if made from yarn finer than 5 lea or number	25%
	" tow, canvas; flax woven fabrics, T. D. 14,056.	
485—	" tow of	Free.
	" towels, hemstitched, as fabrics or articles from which threads have been drawn, T. D. 32,560.	
269—	" twines, made from yarn not finer than 5 lea or number	20%
	if made from yarn finer than 5 lea or number	25%
	" turkish towels or toweling, as flax fabrics, T. D. 25,763.	
566—	" waste, used chiefly for paper making	Free.
271—	" webs	25%
45—	" seed oil, raw, boiled, or oxidized, per gallon of 7½ lbs.	10 cts. gal.
212—	" seed, per bushel of 56 lbs	20 cts.
	" yarn; lea or number, how ascertained, T. D. 18,337, 18,785.	
	Flesh gloves or brushes, of horse hair; as brushes, T. D. 12,664.	
	Fleshers; the flesh side of a split sheep skin, if not tanned, as raw skins; if tanned, as leather dressed and finished not provided for, T. D. 20,884.	
	Fleshings, or glue stock, require disinfection. See Disinfection.	
127—	Flexible metal hose. See Flexible metal tubing	20%
127—	" metal tubing or hose, not provided for, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto	20%
	Flexoloid; transparent substance, as gelatin in sheets by assimilation, T. D. 33,320.	
136—	Flies, artificial	30%
	Flint, crushed; mineral substance partially manufactured, T. D. 32,842.	
486—	" flints, and flint stones, unground	Free.
	" glazing stones; article of mineral substance, T. D. 32,173.	
	" grit; mineral substance partially manufactured, T. D. 31,616.	
	" stones, ground; mineral substance partially manufactured, T. D. 31,616.	

Par.

72—Flint tiles. See Tiles .....5 cts. sq. ft.

146—Flitters 25%

Floats, fishing, cork; fishing tackle, T. D. 31,654.

131— " of all cuts and kinds..... 25%

467—Flocks, cotton ..... Free.

250— " cotton, manufactured or otherwise advanced in value. 5%

" saddlers'; garnetted wool waste, T. D. 27,674.

651— " wool ..... Free.

Floor matting, straw, etc., fringed; fringes not included in measurement, T. D. 18,979, 25,195.

272— " matting, straw, with warp of cotton, hemp, or other vegetable substance. See Matting.....2½ cts. sq. yd.

49—Floral essences. See Essences 20%

48— " or flower waters containing no alcohol, not provided for 20%

Florentines; cotton cloths, T. D. 4,233.

Floroscopes, are microscopes, T. D. 14,153.

313—Floss silk 15%

Flotsam, found in foreign waters, dutiable, T. D. 4,168.

358—Flouncings, of whatever yarns, threads or filaments composed, and articles made in whole or in part of... 60%

Flour, arrow root; as starch, T. D. 21,405.

" banana; manufactured article not provided for, T. D. 28,626.

" bean; manufactured article not provided for, T. D. 24,904, 31,352.

485— " buckwheat ..... Free.

" chestnut; manufactured article not provided for, T. D. 11,547.

" fossil; is tripoli, T. D. 19,980.

" katakuriko; starch, T. D. 32,943.

" potato; as starch, T. D. 31,813.

193— " rice .....¼ ct. lb.

" root, with gluten and albumen eliminated; is starch, T. D. 10,277.

589— " rye ..... Free.

590— " sago ..... Free.

" shiratama; starch, all other, T. D. 32,997.

184— " snuff. See Snuff flour .....5½ cts. lb.

" sticks, Chinese; is bean stick, T. D. 8,819.

625— " tapioca ..... Free.

" water chestnut; manufactured article not provided for, T. D. 11,547.

644— " wheat ..... Free.

" wheat, when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on wheat, wheat flour, or semolina, imported from the United States, per barrel of 196 lbs.....45 cts.

" wheat; if a country imposes duty upon any one of the articles, namely, wheat, wheat flour, or semolina, when imported from the United States, duty must be assessed upon all the articles provided for in Par. 644, T. D. 33,802.

Par.

647—Flour, wood, not provided for..... Free.

595—Flower seeds ..... Free.

48— " waters containing no alcohol, not provided for..... 20%

Flowers, acacia, or cassia, pulverized; drug advanced, T. D. 22,653.

544— " althea, natural or unmanufactured ..... Free.

347— " artificial and ornamental and stems or parts thereof, of whatever materials composed, and articles composed wholly or in chief value of..... 60%

" artificial, beads; artificial flowers, T. D. 30,691.

" artificial, earthenware; artificial flowers, T. D. 30,585.

" artificial, in iron wire baskets; as artificial flowers, T. D. 6,230.

" artificial, material for parts of; according to material, T. D. 14,928.

" artificial, of soap, unfit for use as soap; as artificial flowers, T. D. 25,968.

" artificial, spangled; artificial flowers, T. D. 28,710.

" bleached or dyed; as ornamental flowers, T. D. 33,064.

" celluloid; artificial flowers, T. D. 30,382.

" crystallized; confectionery, T. D. 30,234.

210— " cut, preserved or fresh..... 25%

" dried, used for food; vegetables, T. D. 25,526.

" enameled silver; is jewelry, T. D. 6,222.

" glass; artificial flowers, T. D. 12,702.

" Japanese, small artificial, opening when put in water; toys, T. D. 29,618.

" immortelles, bleached or dyed; as ornamental flowers, T. D. 31,524.

" immortelles, natural, dried; cut flowers, preserved, T. D. 31,524.

" lily, edible; as vegetable, T. D. 27,019.

544— " marshmallow, natural or unmanufactured ..... Free.

" metal Christmas tree ornaments; toys, T. D. 25,508.

" natural, dipped in chemicals to preserve; cut flowers preserved, T. D. 32,560.

" See Drugs.

" wax, in glass case; artificial flowers, T. D. 1,651, 33,338.

127—Flues, iron or steel. See Iron or steel flues..... 20%

127— " made from plate metal, and corrugated, ribbed, or otherwise reenforced against collapsing pressure... 20%

" Purves ribbed steel boiler; flues reenforced, T. D. 29,007.

274—Flume hose, made in whole or in part of cotton, flax, hemp, ramie, or jute .....7 cts. lb.

Fluor spar, ground; as fluor spar, T. D. 32,995.

76— " spar .....$1.50 ton.
including the weight of the casks or other containers.

Fluorate of anilin, an anilin salt, T. D. 15,129.

Fluorin, anilin; anilin salt, T. D. 15,129.

" chromium; chemical salt, T. D. 13,602.

Fluosilicate of sodium; chemical compound, T. D. 30,382.

Par.

Fluss, gold; imitation precious stone, T. D. 26,555.

Flutes fit only to amuse children; toys, T. D. 1,821.

" musical instruments, T. D. 11,562.

Flutes of decorated earthenware; are not toys nor musical instruments, but decorated earthenware, T. D. 26,875.

Flutinas; musical instruments, T. D. 11,353.

358—Flutings, of whatever yarns, threads or filaments composed, and articles made in whole or in part of..... 60%

63—Fluxes, ceramic and glass..... 15%

Fly incense; manufactured article not provided for, T. D. 32,699.

Foamine, extract of horse chestnuts; manufactured article not provided for, T. D. 26,902.

Fob chains, antimony; jewelry, T. D. 27,163.

Fobs, bone; manufacture of bone, T. D. 32,794.

Foil, metal; article or ware of metal, T. D. 27,318.

Foils and foil blades; as swords and sword blades, T. D. 19,849.

" oeser, color foils; metal chief value; articles of metal, T. D. 32,333.

Foliage, natural, preserved or prepared; ornamental leaves, T. D. 30,277.

Fooklen; drugs, T. D. 31,380.

Foot muffs; are not wearing apparel, are dutiable according to material of chief value, T. D. 33,761.

" muffs or foot warmers; are not wearing apparel, are dutiable at rate of material of chief value, T. D. 33,761.

" shampoo; is a medicinal preparation, T. D. 31,757.

Forceps; may be philosophical apparatus, T. D. 8,605.

Foreign articles, personal or household effects, duty paid; may be registered and exported and returned free, T. D. 23,923, 23,951.

610— " government stamped post cards bearing no other printing than the official imprint thereon..... Free.

" merchandise, not personal or household effects; dutiable every time imported, Art. 216, Cust. Regs., except animals and articles exported for exhibition, which may be returned free. Act May 18, 1896.

610— " postage or revenue stamps; canceled or uncanceled.. Free.

Forfeiture does not apply to wearing apparel and personal effects in which smuggled goods are found, T. D. 7,344.

" does not apply to other articles found in packages containing liquors which are forfeitable under Sec. 1,955, R. S., T. D. 7,717.

" for violations of customs laws applies to goods which have passed into the possession of an innocent purchaser, T. D. 2,863.

" of goods liable to deterioration. Sale may be made within one week, T. D. 7,446.

Par.

Forfeiture of vessel and cargo for violation of navigation laws if remitted enables importer to enter merchandise on payment of regular duties, T. D. 3,480.
" under Sec. 28, Sub Sec. 9, does not depend upon loss of duty by the U. S., T. D. 14,497.
" when seizure to be made, T. D. 28,328.
" Dist. Courts only courts to bring action, T. D. 23,749.
" and sale, not a bar to collection of regular and adtional duty, T. D. 23,749.

121—Forgings for axles. See Iron or steel axle forgings..... 10%
106— " iron or steel. See Iron or steel forgings..... 12%
130—Forks, finished or unfinished, without handles..... 25%
with handles 30%
373— " tuning 35%
32—Formaldehyde solution containing not more than 40% of formaldehyde .....1 ct. lb.
32—Formaline .....1 ct. lb.

Forman; alcoholic medicinal preparation, T. D. 25,239.

612—Forms, steel, engraved, for bonds, debentures, stock certificates, negotiable receipts, notes and other securities. Free.

Fossil flour or meal; is tripoli, T. D. 19,980.
" meal, mixed with hair and moss; wrought earth, T. D. 7,290.
" wax; mineral wax, T. D. 6,258.

487—Fossils ..... Free.

Foule serge; wool dress goods.

Fountain pen, incomplete, point not attached; is not a fountain pen, but manufacture of hard rubber, T. D. 33,373.
" pen parts; manufacture of hard rubber, T. D. 32,169.

157— " pens 25%

Fowl, game, if from a country where they are not found in a wild state, are poultry, T. D. 28,652.

416—Fowls, land and water, not provided for..... Free.

Fox skins, with head; manufacture of fur, T. D. 15,817.
" tails, imitation; manufactures of fur, T. D. 22,519.

Foxes, flying; importation prohibited, T. D. 22,309.

Foxglove; drugs.

Frames, gold or silver, set with precious stones; are not jewelry, T. D. 28,282.
" on paintings; invoice description "painting" covers frame, and its value is included in that of the painting, T. D. 28,537.
" on paintings; not subject to separate duty if entered under special bond for exhibition, T. D. 28,074.
" on paintings or pictures; are subject to a separate duty from the painting or picture, T. D. 22,060, 32,297.
" on pictures, are not works of art, T. D. 33,219.
" on pictures or paintings; are not containers, T. D. 33,668.

Frankfurter sausage; prepared meat, T. D. 28,775.

Frankincense, drug, T. D. 10,232.

99—Freestone. See Stone.

614— " unmanufactured. See Stone ..... Free.

Freezing; is a casualty, T. D. 7,968.

Par.

621—French chalk, crude and unground..... Free.

545—Fresh beef, veal, mutton, lamb, and pork..... Free.

Fresnel lenses; as lenses, T. D. 27,669.

345—Friction matches, in boxes of not more than 100 matches.. 3 cts. per gross boxes.

otherwise than in boxes of not more than 100 matches. See Matches..... ⅜ ct. per 1,000 matches.

72—Friezes, composed wholly or in chief value of earthenware tiles or tiling 30%

Frillings; are ruffilings, T. D. 16,567.

Fringe; is not lace, T. D. 15,472.

Fringes; are not included in the measurement of fabrics or articles, T. D. 18,979, 25,195.

" ball; are trimmings, T. D. 12,558.

" glass beads; bead articles, T. D. 30,802.

" metal; articles of tinsel wire, T. D. 6,149.

Fringes on floor mattings of straw, etc., not included in measurement, T. D. 18,979, 25,195.

Frizzes, human hair; manufacture of human hair, T. D. 12,213.

Frog skins, tanned; manufactured article not provided for, T. D. 28,141.

" legs, dressed; unmanufactured article not provided for, T. D. 26,190.

63—Frostings 15%

Fruit, artificial; articles to be dutiable as, must simulate natural, and not be a crude representation, T. D. 30,048.

" artificial, glass Christmas tree ornaments; toys, T. D. 31,070.

" artificial, pincushions or needle sharpeners; dutiable according to material, 30,048.

" bats; importation prohibited, T. D. 22,309.

172— " boxes, containing. If the thin wood sides, tops, and bottoms are of the growth and manufacture of the United States ..... Free.

See Oranges, boxes, etc.

" boxes representing natural; as artificial fruit, T. D. 31,757.

" butter; fruit preserved in its own juice, T. D. 25,174.

" candy, Chinese; comfits, T. D. 33,560.

" chow chow; sweetmeats, T. D. 30,123.

" condemned by health board; no allowance on fruit received by importer and then condemned, T. D. T. D. 32,531.

" condemned by health board, within 10 days; allowance for, even though not destroyed within that time, T. D. 32,270.

" condemned by health officer, importer must notify collector in writing within 24 hours after condemnation, to procure allowance. Sec. III, Par. X.

" cooked in water, without sugar; is fruit prepared, not fruit preserved, T. D. 27,795.

" cooked whole with sugar; is fruit preserved, T. D. 30,099.

Par.

Fruit cooked without sugar, in hermetically sealed tins; fruit preserved in its own juice, T. D. 31,832.
" crushed; fruit preserved in its own juice, T. D. 32,565.
" decayed; no allowance without examination, T. D. 33,145.
" (except lemons in cases) decayed on voyage of importation, importer must apply in writing to collector for allowance within 48 hours, general order time, after arrival of the vessel, Sec. III, Par. X, T. D. 30,023, but importer may abandon same within ten days after entry, provided it amounts to 10% of the value of the contents of any box, package, or other container, or if in bulk, to 10% or more of the total value or quantity of the invoice. Sec. III, Par. X.
" drops; confectionery, T. D. 5,562.
46— " essences, and combinations of, not provided for, and not containing alcohol 20%
46— " ethers, and combinations of, not provided for, and not containing alcohol 20%
" glace; fruit preserved, T. D. 28,883.
" glass, for bonnet trimming; artificial fruit, T. D. 12,702.
" glass, for Christmas trees; toys, T. D. 31,070.
" hermetically sealed; is preserved, T. D. 30,252, 30,772.
" if not entered within 48 hours after arrival of vessel, treated as unclaimed and sold, T. D. 30,082.
" imitation of, soap; artificial fruit, T. D. 26,708.
" in a weak solution of salt water; is not in brine, is preserved, T. D. 29,482, 30,878, 32,631, 33,372.
" in bulk, decayed; assess duty on quantity actually delivered, treat remainder as non importation, T. D. 30,704.
" in maraschino; fruit preserved in sugar, T. D. 32,540.
" in salt; fruits preserved, T. D. 33,304.
" in syrup; is preserved in sugar, T. D. 31,322.
" jams; sweetmeats, T. D. 31,188.
" juice, 35% alcohol; is a cordial, T. D. 28,910.
" juice, carbonated; beverage not provided for, containing not more than 2% alcohol, T. D. 32,081.
" juice, concentrated; is fruit juice, T. D. 29,812.
" juice, medicated; medicinal preparation, T. D. 6,418.
247— " juices, and fruit syrup, not provided for, containing no alcohol or not more than 18% of alcohol....70 cts. gal.
if containing more than 18% of alcohol.....70 cts. gal.
and in addition thereto, on the alcohol contained therein, per proof gal..... $2.07
" marmalade; sweetmeats, T. D. 31,188.
553— " myrobolans ..... Free.
46— " oils, and combinations of, not provided for, and not containing alcohol 20%
" perishable; permit for immediate landing and delivery issued in advance of arrival of importing vessel, on

Par.

deposit of double amount of duty. See for regulations T. D. 24,611.

Fruit, pitted and dried; is prepared, T. D. 31,134.

" pitted, washed, sulphur treated, and packed in weak saline solution; is preserved, T. D. 33,372.

489— " plants, tropical and semi tropical, for the purpose of propagation or cultivation ..... Free.

" preserved; dutiable weight includes the liquid in which it is preserved, T. D. 27,058.

" preserved in spirits; duty is computed on the excess over 10%, whether the alcohol or spirits is absorbed by the fruit or is surrounding it, T. D. 24,653.

" preserved; meaning of preserved, T. D. 30,772, 31,090, 31,316.

" pulp; is fruit preserved in its own juice, T. D. 30,272, 31,832.

" put up in water only; is in its natural condition, T. D. 30,547.

" sauce; sauces of all kinds, T. D. 23,233.

" sent I. T. decayed; application for allowance dates from time of arrival at port of destination, T. D. 33,392.

247— " sirup. See Fruit juice.

" tablets; confectionery, T. D. 8,185.

211— " trees, stocks, cuttings, and seedlings of..... 15%

" trees, stocks, cuttings, or seedlings, grafted; nursery stock, not provided for, T. D. 31,540.

" wax imitations; artificial fruits, T. D. 17,827.

217— " all edible, when desiccated, not provided for.....1 ct. lb.

217— " all edible, when dried, not provided for.....1 ct. lb.

217— " all edible, when evaporated, not provided for.....1 ct. lb.

217— " all edible, when prepared in any manner, not provided for .....1 ct. lb.

347— " artificial, and ornamental, and articles composed wholly or in chief value of..... 60%

" certain from Mexico, prohibited, T. D. 33,110.

" crystallized; comfits, T. D. 2,704.

" dried or candied (except currants or raisins), from Australia; countervailing duty of 10%, T. D. 33,726.

488— " green, ripe, or dried, not provided for..... Free.

488— " in brine, not provided for ..... Free.

217— " of all kinds preserved or packed in sugar, or having sugar added thereto or preserved or packed in molasses, spirits, or their own juices, if containing no alcohol, or containing not over 10% of alcohol.. 20%

if containing over 10% of alcohol and not provided for 20%

and in addition on the alcohol contained therein in excess of 10%, per proof gallon..... $2.50

" pickled; as pickles, T. D. 31,215.

" See Drugs.

Par.

Frying pans, cast iron; vessels of cast iron, T. D. 3,669.

451—Fuel, compositions used for, in which coal or coal dust is the component material of chief value, whether in briquets or other forms..... Free.

" patent; fuel in which coal dust is the component material of chief value, T. D. 17,495.

76—Fullers' earth, unwrought and unmanufactured.....75 cts. ton. including the weight of the casks or other containers.

76— " earth, wrought or manufactured.....$1.50 ton. including the weight of the casks or other containers.

Fulminate of mercury; a fulminate, T. D. 30,529.

490—Fulminates ..... Free.

Fulminating caps; as fulminates, T. D. 2,342.

490— " powder, and other like articles not provided for..... Free.

Funeral palls, may be regalia, T. D. 2,230.

Fumigating pastilles; manufactured article not provided for, T. D. 6,114.

" tape, cotton; manufacture of cotton, T. D. 7,363.

Fungus, drug, crude; as crude drug, T. D. 26,812.

" edible; as vegetable, T. D. 29,974.

" not drug, crude; vegetable substance, crude, T. D. 26,812.

348—Fur, articles manufactured from, not provided for..... 40%

354— " bodies, hoods, plateaux, forms or shapes, for bonnets or hoods. See Hats..... 45%

" caps; fur wearing apparel, T. D. 22,228.

" clippings, too small to be sewed together, as waste not provided for, T. D. 12,672, 25,677.

" clippings, large enough to be sewed together, as dressed furs, T. D. 13,245, 30,034.

" coat and cloak linings; manufactures of furs, sewed together as lining, T. D. 31,680.

" combings, hares'; waste not provided for, T. D. 27,971.

" cuttings, used only for manure; as substance used only for manure, T. D. 27,873.

" felt bands; manufactures of fur, prepared for use as material, T. D. 30,990.

" garments and parts of, old, used as repair material; as manufactures of furs prepared for use as material, T. D. 33,325.

" gloves; fur wearing apparel, T. D. 30,645.

354— " hats, bonnets, or hoods, for men's, women's, boys', or children's wear. See Hats..... 45%

" rabbit, off the skin; not prepared for hatters' use, furs undressed, T. D. 13,313, 26,955, 31,237.

" rugs; manufactures of furs, T. D. 21,805.

" sheep skins, wool about one inch long; are fur skins, T. D. 31,318.

" skin waste; glue stock, T. D. 10,014.

348— " skins carroted 15%

" skins, cleaned and dried; are not dressed, T. D. 9,731.

Par.		
	Fur skins, dressed, and blocked out for articles; are manufactures of furs prepared for use as material, T. D. 31,976.	
	" skins, dressed and repaired; are not manufactures of furs, T. D. 31,682.	
	" skins, dressed, dyed, repaired, and plucked; are not manufactures of furs, T. D. 31,681.	
	" skins, dressed, feet, head and belly cut away; are not manufactures of furs, T. D. 30,828.	
	" skins, dyed, dressed, and "pointed," by inserting white bristles to simulate silver fox skins; are not manufactures of furs, T. D. 31,976.	
	" skins, dyed, dressed, and sheared; are not manufactures of furs, T. D. 31,070.	
	" skins, plucked only; are not dressed, T. D. 14,768.	
	" skins, dressed, sewn temporarily into rugs; manufacture of fur, prepared for use as material, T. D. 31,680.	
	" skins, temporarily sewed to a muslin lining; as dressed furs, T. D. 25,665.	
491—	" skins, undressed	Free.
	" tails, boned, dyed, dressed, and sewed together; as manufactures of furs, T. D. 31,053.	
	" tails, imitations of; manufactures of furs, T. D. 22,519.	
	" waste of undressed furs; as furs undressed, T. D. 31,237.	
348—	" wearing apparel	50%
	" yarn; manufacture of fur, T. D. 11,084.	
	Furnace sand; sand, T. D. 23,521.	
	Furnaces, Purve's arched; flues, reenforced, T. D. 29,007.	
127—	" welded cylindrical	20%
	Furniture, church; is not regalia, T. D. 2,127.	
176—	" house or cabinet, wholly or in chief value of wood, wholly or partly finished.....	15%
	" in knockdown condition; as furniture partly finished, T. D. 31,628.	
	" of sea grass; manufacture of grass, T. D. 31,759.	
	" office; not household effects, T. D. 30,477.	
	" renovated, not used one year after such renovation; not free as household effects, dutiable on new part only, T. D. 33,106.	
428—	" usual and reasonable, of persons or families, from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.....	Free.
	" vans. See Van.	
173—	" willow	25%
	" with painting thereon, painting chief value; not dutiable as painting, T. D. 15,952.	
491—	Furs and fur skins, undressed.....	Free.
348—	" crosses	40%
348—	" dressed on the skin, not advanced further than dyeing	30%

Par.

348—Furs, joined or sewed together..... 40%
348— " linings 40%
348— " manufactures of, further advanced than dressing and dyeing, when prepared for use as material..... 40%
348— " not on the skin, prepared for hatters' use..... 15%
348— " plates 40%
63—Fusains 15%
Fuse, for smokers' use; smokers' articles, T. D. 1,778.
33—Fusel oil .....¼ ct. lb.
345—Fusees 25%
346—Fuses, mining, blasting, or safety of all kinds..... 15%
96—Fusible enamel 20%
Fustic; a dyewood, T. D. 17,172.

G

Gaduol, alcoholic extract of cod liver oil; an alcoholic chemical compound, T. D. 26,065.
Gaffelbetar; fish skinned and boned, T. D. 28,656.
Gaiter buttons; buttons not provided for, T. D. 14,711.
Galanga, and gum; drugs.
Galalith buttons; buttons not provided for, T. D. 32,149.
" blocks and sheets; manufactured article not provided for, T. D. 27,393, 27,822.
" combs; horn combs by assimilation, T. D. 31,946.
" manufactures of; manufactured article not provided for, T. D. 26,733.
Galbanum gum; drugs.
Gallamine blue; coal tar color, T. D. 12,827.
Galena; lead, T. D. 31,509.
Galettes, glass, Venetian mosaics, articles of glass and gold, gold chief value; as articles of gold, T. D. 11,402.
Galingale rush; as grass, T. D. 24,330.
Gall, ox, inspissated; medicinal preparation, T. D. 16,638.
Gallanilide; coal tar preparation, medicinal, T. D. 17,958.
Gallanol; coal tar preparation, medicinal, T. D. 17,958.
Gallamin blue; coal tar dye, T. D. 12,827.
Gallein; coal tar color, T. D. 15,983.
356—Galleries, metal. See Jewelry..... 50%
Gallipots; common yellow earthenware, T. D. 17,352.
Gallo cyanin; coal tar color, T. D. 13,577.
" flavin; a color, T. D. 19,545.
Gallon, British proof (Sykes proof); is imperial gallon at 114 4/10 degrees U. S. proof, T. D. 31,229.
" customs; 231 cubic inches, T. D. 29,370.
" imperial; 1.20032 U. S. wine gallons, T. D. 29,370.
Galls bromal; coal tar preparation, medicinal, T. D. 17,958.
" ground; tannin, T. D. 16,941.
Galloons; are trimmings, T. D. 18,740.
" herring bone; are feather stitch braids, T. D. 14,144.
358— " of whatever yarns, threads, or filaments composed, and articles made in whole or in part of..... 60%
" straw; manufacture of straw, T. D. 27,309.
" tubular; are bone casings, T. D. 14,310, 16,002.

Par.

645—Galvanized wire fencing composed of wires not larger than 20/100 of an inch in diameter, nor smaller than 8/100 of an inch in diameter..... Free.

645— " wire not larger than 20/100 of an inch in diameter, and not smaller than 8/100 of an inch in diameter of the kind commonly used for fencing purposes..... Free.

Galmei; zinc oxide, T. D. 26,356.

492—Gambier ..... Free.

Gambin B; coal tar dye, T. D. 21,344.

Gamblers' implements; not illegal importation, T. D. 8,401.

Gamboge; drug. Art. 903, Cust. Regs.

227—Game .....1½ cts. lb.

227— " birds, dressed 30%

" birds' eggs; regulations as to entry of, T. D. 30,637.

" fowl and birds from a country where they are not found in a wild state are poultry, T. D. 28,652.

" prepared, cooked, etc.; prepared meat, T. D. 7,244.

" unplucked; prohibited under Par. 347, T. D. 33,810.

Games; as toys, T. D. 9,170.

Gannister; crude mineral substance, T. D. 3,329.

Garancine; extract of madder, T. D. 5,218.

Garden sticks, painted; manufacture of wood, T. D. 28,512.

Gardenia, composed of concrete essences; floral essence not containing alcohol, T. D. 25,023.

" oil of, containing alcohol; essential oil containing alcohol, T. D. 26,559.

" oil of; essential oil, T. D. 25,067.

Garlands, artificial; artificial wreaths, T. D. 23,366.

" for Christmas trees; as lame, T. D. 8,356.

208—Garlic .....1 ct. lb.

" no allowance for braided strands and tops, T. D. 32,460.

" powdered; manufactured article not provided for, T. D. 32,424.

Garnet base; coal tar preparation, T. D. 28,459.

" pallet slabs; watch jewels, T. D. 14,710.

651—Garnetted waste, wool ..... Free.

Garnets are precious stones, T. D. 23,438.

" manufactures of, not suitable for jewelry; articles of earthy or mineral substance, T. D. 22,806, 33,494.

Garnitures, are ornaments, are not trimmings, T. D. 25,254.

262—Garters, cotton. See Cotton bandings..... 25%

316— " silk. See Silk ribbons..... 45%

53—Gas black, dry or ground in or mixed with oil or water..... 15%

" carbonic acid; acid not provided for, T. D. 22,402.

7— " liquor, ammoniacal 10%

154— " mantle scrap consisting in chief value of metallic oxides 10%

154— " mantles treated with chemicals or metallic oxides.... 25%

" natural; crude mineral, T. D. 20,757.

" oil, crude; crude coal tar, T. D. 27,445.

" retort carbon, ground; mineral substance partially manufactured, T. D. 28,967.

82— " retorts 10%

561—Gasoline ..... Free.

Gastric juice; medicinal preparation, T. D. 32,905.

Par.

92—Gauge glasses 25%

" tubes, glass; articles of blown glass, T. D. 24,534.

Gauze, cotton, double selvaged edge; is cotton banding, T. D. 31,259.

252— " cotton plain, as cotton cloth.

Geese, domestic; poultry, T. D. 23,616.

" hybrid; poultry, T. D. 28,345.

" wild; as land and water fowl, T. D. 23,505.

Geissler tubes; articles of blown glass, T. D. 32,344.

Gelatin articles, lithographed; manufactures of gelatin, T. D. 26,349.

" cards, painted; manufactures of gelatin, T. D. 29,173.

" clarifiant; manufactures of gelatin, T. D. 18,069.

" fish, clowns, etc.; toys, T. D. 25,522, 26,248.

" flowers; artificial flowers, T. D. 7,595.

34— " glue, and glue size, valued not above 10 cts. per lb...1 ct. lb.

valued above 10 cts., not above 25 cts. per lb..... 15%

valued above 25 cts. per lb..... 25%

" lozenges, medicated; medicinal preparation, T. D. 18,735.

" lozenges, unmedicated; manufacture of gelatin, T. D. 6,946.

34— " manufactures of, or of which gelatin is the component material of chief value..... 25%

" milk, and sugar; jelly, T. D. 13,233.

" spangles; spangles, T. D. 25,695.

611—Gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe..... Free.

Genappe, worsted; wool yarn, T. D. 16,420.

General Appraisers. Sec. 28, Sub Sec. 12, Act Aug. 5, 1909.

" average to be treated as lien for freight, abandoned goods, T. D. 12,489.

" contribution to, of goods remaining unclaimed in warehouse, will be paid from proceeds of sale, T. D. 2,324.

" order, goods not entered within 48 hours must be sent to, T. D. 9,485.

" order, goods under one year and advertised for sale cannot be entered for warehouse and export, nor exported with benefit of drawback, T. D. 4,787, 7,676, 8,542, 12,076, 14,201.

" order, goods in, may be entered for warehouse or for consumption, T. D. 18,499, 18,929.

Par.

General order, permit will be issued to consignee of vessel, notwithstanding such permit has been issued to consignee of cargo, T. D. 3,996.
Gentian, eau de vie; spirituous beverage, T. D. 6,890.
39— " roots and leaves.....¼ ct. lb.
Geranium oil; essential oil not provided for, T. D. 8,992.
German silver bars or sheets; articles of metal, T. D. 25,478.
" silver scrap; as German silver unmanufactured, T. D. 3,156.
145— " silver, unmanufactured 15%
Germicide, coal tar, for orchards, coal tar preparation, T. D. 27,393.
" medicinal preparation, T. D. 22,139.
Germol; chemical compound, T. D. 15,687.
Gespinst; metal thread, T. D. 6,042.
Geyserite, ground; mineral substance partially manufactured, T. D. 33,620.
Ghee; butter, T. D. 28,546.
Gilding; is not bronzing, T. D. 6,683.
409—Gilead, balm of ..... Free.
271—Gill nettings, flax, hemp, or ramie. See Flax gill nettings.. 25%
Gimps, bead or bugle; bead articles, T. D. 4,583, 9,078.
" beaded on silk or cotton; beaded articles, T. D. 23,232.
" cotton or linen; are trimmings, T. D. 17,152.
Gin; spirituous beverage, T. D. 2,130.
Ginger ale essence or extract of; alcoholic compound, T. D. 7,263.
248— " ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol, and beverages not provided for containing not more than 2% of alcohol, in plain green or colored, molded or pressed, glass bottles, containing each not more than ½ pint .....12 cts. doz.
containing each not more than ¾ of a pint....18 cts. doz.
containing more than ¾ of a pint each and not more than 1½ pints.....28 cts. doz.
But no separate or additional duty shall be assessed on the bottles.
If imported in such bottles containing more than 1½ pints each, or
If imported otherwise than in plain green or colored, molded or pressed, glass bottles.....50 cts. gal.
and in addition thereto duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.
248— " beer. See Ginger ale.
244— " cordial. See Wines, still.
" root in brine; ginger root unground, T. D. 27,799.
" root, preserved; a sweetmeat, T. D. 29,280.
" root, salted; as ginger root unground, and not preserved or candied, T. D. 33,763.
235— " root, unground and not preserved or candied.....1 ct. lb.
ground .....1 ct. lb. and 20%
" sliced, cooked in sweet liquid and dried; comfit, T. D. 29,974.

Par.

Ginger, spent; ginger unground, T. D. 25,994.
" stems, preserved; a sweetmeat, T. D. 30,600.
244— " wine or cordial. See Wines, still.
Gingerine; drug advanced, T. D. 32,171.
Ginghams; cotton cloth, T. D. 5,046.
391—Gins, cotton, in whole or in parts, including repair parts.... Free.
Ginseng root; drug, T. D. 24,883.
Girdles; wearing apparel, T. D. 13,738.
Glace, angelica; comfits, T. D. 28,833.
" fruits; fruits preserved, T. D. 28,833.
67—Glauber salts .....$1.00 ton.
Glass, antique; is unpolished cylinder glass, colored, T. D. 26,238.
" articles, colored in the pot; articles of colored glass, T. D. 32,170.
" articles of blown and molded, molded glass chief value; manufacture of glass not provided for, T. D. 31,429.
" blown glass chief value; articles of blown glass, T. D. 33,261.
" articles with metal; according to material of chief value, T. D. 27,892.
" balls for ballot balls; manufactures of glass, T. D. 17,403.
" balls, for bottle stoppers; manufactures of glass, T. D. 29,348.
" balls for Christmas trees; as toys, T. D. 18,826.
" balls, for furniture; manufactures of glass, T. D. 31,704.
" balls, for marbles; toys, T. D. 17,403.
" balls for stove and window ornaments; manufactures of colored glass, T. D. 9,523.
" bars for towel racks; manufactures of glass, T. D. 30,824, 32,149.
" baskets; manufactures of glass, T. D. 25,807.
" beads; beads, T. D. 25,088.
" beads, shape of stars, crescents, and pendants; as beads, T. D. 13,309.
" bending tubes; manufactures of glass, T. D. 28,398.
" blanks; articles of glass blown in a mold, T. D. 26,232.
" blocks for mosaic work; articles of colored glass, T. D. 13,576.
" Bohemian; colored or decorated glass, T. D. 10,925.
" borax; is borax, T. D. 25,149.
84— " bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, colored, stained, silvered, gilded, etched, sand blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glassware, composed

Par.

wholly or in chief value of glass blown in a mold or otherwise; not provided for, filled or unfilled, and whether their contents are dutiable or free.... 45%

Bottles with cut glass stoppers shall, with the stoppers, be deemed entireties.

Glass bottles, opal glass; bottles of colored glass, T. D. 14,632.

83— " bottles: Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered and uncovered demijohns, and carboys, filled or unfilled, not otherwise provided for, whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof which shall be dutiable at the rate applicable to their contents)..... 30%

The terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for holding or transportation of merchandise, and not as appliances or implements in chemical or other operations.

" bottles, vials, jars, demijohns, and carboys; are not coverings, but merchandise independent of contents, T. D. 24,551, 24,578.

" bottles, vials, jars, demijohns, and carboys, filled; are not covered by the provision for unusual covering, unless in cases where bottles are excepted from the provisions of Par. 83, T. D. 15,868.

" broken, and old glass fit only for remanufacture; as manufacture of glass, T. D. 19,311.

" broken on voyage of importation; no allowance for, T. D. 14,671, 25,477.

" bugles, over one inch long; are not beads, T. D. 28,308.

" burettes; chemical glassware, T. D. 33,217.

" buttons, set with imitation precious stones; buttons not provided for, T. D. 33,242.

" buttons with pearl centers, glass chief value; buttons not provided for, T. D. 33,217.

" canes; fusible enamel, T. D. 16,434, 26,637.

88— " cast polished plate, finished or unfinished and unsilvered, or the same containing a wire netting within itself:

not exceeding 384 square inches.....6 cts. sq. ft.

above that and not exceeding 720 square inches.8 cts. sq. ft.

all above that .....12 cts. sq. ft.

89— " silvered, in addition to the rates otherwise chargeable if unsilvered .....1 ct. sq ft.

83— " carboys. See Glass bottles.

90— " cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, polished or unpolished, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained,

Par.

colored, painted, ornamented, or decorated, shall be subject to a duty in addition to the rates otherwise chargeable thereon of..... 4%

Glass, cathedral; is unpolished cylinder, T. D. 6,784.

" "cats eye" window glass; is rough plate glass, T. D. 29,267.

" chandelier drops, cut; articles of cut glass, T. D. 25,696.

" chandelier drops, molded, edges ground; manufactures of glass. T. D. 30,709.

" chimneys; blown glassware, T. D. 20,214.

" clock disks; as glass, etc., T. D. 14,837, 25,674.

" clock shades; articles of blown glass, T. D. 6,558.

" crystals for toy watches; parts of toys, T. D. 23,065.

" crystals for watches; parts of watches, T. D. 5,493.

" cubes, mosaic, of colored glass; articles of glass colored, T. D. 24,991, 25,509.

86— " cylinder and crown, polished:

not exceeding 384 square inches.....3 cts. sq. ft.

above that and not exceeding 720 square inches. 4 cts. sq. ft.

above that and not exceeding 1,440 square inches.. 7 cts. sq. ft.

above that .....10 cts. sq. ft.

89— " silvered, in addition to the rates chargeable if unsilvered .....1 ct. sq. ft.

" cylinder, colored in the pot; dutiable under Pars. 85 and 90, T. D. 33,763.

" cylinder; meaning of, T. D. 31,342.

" cylinders, silvered, blown, for Thermos bottles; articles of blown glassware; silvered, T. D. 31,654.

84— " decanters. See Glass bottles.

" decanters; cut, engraved, blown, etc.; articles of blown glassware, T. D. 29,515.

" decanters, with musical attachment; are not musical instruments, T. D. 6,355.

83— " demijohns. See Glass bottles.

" disks, common window glass, for goggles; dutiable as such glass; if smoked or colored, dutiable as colored glass, T. D. 29,117.

" disks, convex, ground edges, of blown glass; articles of blown glass, T. D. 27,318.

" disks; dutiable at the rates on the glass of which composed, T. D. 24,088.

" disks, rough, for reflectors; manufactures of glass, T. D. 30,906.

494— " disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses, and suitable only for such use..... Free.

Provided, however, that such discs exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

96— " enamel 20%

493— " enamel, white, for watch and clock dials..... Free.

" eyes; articles of colored glass, T. D. 16,854.

" eyes, for dolls; parts of dolls, T. D. 25,788.

" eyes, for horses; articles of glass painted, T. D. 26,993.

Par.

Glass flasks, leather case, metal top; according to material of chief value, T. D. 30,645.

" flasks, wicker covered, metal trimming; according to material of chief value, T. D. 27,309.

" flowers; artificial flowers, T. D. 12,702.

87— " fluted, rolled, ribbed, or rough plate, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding 384 square inches.....½ ct. sq. ft.
all above that .....1 ct. sq. ft.

All fluted, rolled, ribbed, or rough plate glass weighing over 100 lbs. per 100 square feet, shall pay adtional duty on the excess at the same rates.

All of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

63— " fluxes, ceramic and glass..... 15%

" fruit, bonnet trimming; artificial fruit, T. D. 12,702.

" fruit, for Christmas trees; toys, T. D. 31,070.

" gauge, prismatic; as glass strips ground to a prismatic form, T. D. 31,744.

" gauge tubes; articles of blown glass, T. D. 24,534.

" Geissler tubes; articles of blown glass, T. D. 32,344.

" generators; articles of blown glass, T. D. 33,217.

" goblets, ground rims; articles of glass, ground, T. D. 30,759.

" hearts, for jewelry; imitation precious stones, T. D. 31,313.

" icicles; Christmas tree ornaments; toys, T. D. 30,445.

" imitation pearls; imitation pearls, T. D. 15,849.

" imitation precious stones; imitation of precious stones, T. D. 14,390.

" jars, metal covers; accordng to material of chief value, T. D. 31,450.

" lamp shades, opal; articles of colored glass, T. D. 14,632.

" lamps, hand painted; articles of glass painted, T. D. 27,559.

" lense blanks; glass plates or disks, rough cut or unwrought, for use in manufacture of optical instruments, T. D. 24,150.

92— " lenses. See Lenses 25%

" letters, frosted; articles of glass frosted, T. D. 27,223.

89— " looking glass plates exceeding in size 144 square inches, shall be subject to a duty, in addition to the rates otherwise chargeable on such glass unsilvered, of .....1 ct. sq. ft.

" loupes, watchmaker's lenses; as lenses, T. D. 11,374.

" magnifying; manufacture of glass, T. D. 26,730.

" marbles; toys, T. D. 17,403.

" method of measuring, T. D. 23,164, 23,168, 23,248.

" microscope slides. See Microscope slides.

" milch; unpolished cylinder glass, obscured, T. D. 12,712.

Par.

Glass, mosaic cubes; manufacture of glass, T. D. 25,509.
" mosaic pictures; articles of colored glass, T. D. 9,777.
" muffled, pot colored; is colored glass, T. D. 13,751.
" muffled, white; is not obscured, T. D. 15,826.
" necklaces; bead articles, T. D. 13,790.
" negatives, photo; manufacture of glass, T. D. 31,845.
89— " No looking-glass plates or glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.
" old, which cannot be cut for use; manufacture of glass, T. D. 14,671.
" opal; unpolished cylinder glass, obscured, T. D. 12,712.
95— " or manufactures of, or of which glass is the component material of chief value, not provided for.... 30%
" ornaments for Christmas trees; toys, T. D. 21,718.
" ornaments, millinery, imitation jet, of cut glass; articles of glass cut, T. D. 25,741, 26,624.
" ornaments, millinery, imitation jet; of pressed glass; manufacture of glass, T. D. 25,741, 26,624.
" ornaments, parlor; are not toys, T. D. 25,492.
" paperweights; are not toys, T. D. 33,263.
" pendants, cut; articles of cut glass, T. D. 25,696.
" pendants, molded, edges ground; manufacture of glass, T. D. 30,709.
" penholders; as penholders, T. D. 24,906.
" penholders with metal pen tips; as penholders, T. D. 24,906.
" pens and penholders, fused in one piece; manufacture of glass, T. D. 24,907.
" pens; articles of blown glass, T. D. 33,261.
" photographs on; manufacture of glass, T. D. 28,404.
655— " pictorial paintings on, imported expressly for presentation to a national institution or to any State or municipal corporation or incorporated religious society, college, or other public institution; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.... Free.
" pictures, transparencies; manufacture of glass, T. D. 15,826.
" pipettes; articles of blown glass, T. D. 33,055.
" plate, enameled on one side; as polished plate glass, enameled, T. D. 30,186.
" plate, ground concave; as plate glass ground, T. D. 32,149.
" plate, pieces for auto lamps; as plate glass, T. D. 30,186.
494— " plates, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses, and suitable only for such use..... Free.
" plateaus, table mirrors; mirrors, T. D. 12,035.

Par.		
450—	Glass, pot clay, Gross-Almerode, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks	Free.
	" powdered or crushed; manufacture of glass, T. D. 26,207.	
	" prisms; manufacture of glass, T. D. 12,687.	
	" reflector, fluted and silvered; as cylinder glass silvered, T. D. 31,342.	
	" reflectors, beveled, silvered, and painted; articles of glass, cut, silvered, or painted, T. D. 27,783.	
	" reflectors, fluted; articles of glass, silvered, T. D. 31,387.	
	" rods; manufacture of glass, T. D. 25,499.	
	" rolled plate, colored in the pot; is not obscured, T. D. 32,486.	
	" rolled plate, unpolished; as rough plate glass, T. D. 29,267.	
	" rondelles; manufacture of glass, T. D. 12,685.	
	" sand; as sand, T. D. 3,880.	
	" screens, two pieces cemented together; manufacture of glass, T. D. 27,087.	
	" shelves, of plate glass; as plate glass, T. D. 32,297.	
	" silk; manufacture of glass, T. D. 12,716.	
	" siphon tubes; articles of blown glass, T. D. 17,163.	
	" siphons; as bottles, T. D. 18,375.	
92—	" slides for magic lanterns	25%
	" slides for toy magic lanterns; as parts of toys, T. D. 31,545.	
	" strips, clear or smoked, used and fit only for optical instruments, spectacles and eye glasses; as glass plates, unwrought, for use in the manufacture of optical instruments, etc., T. D. 33,759.	
	" strips; ground to curvature and cut to prescribed length; manufacture of glass, T. D. 33,763.	
92—	" strips, not more than 3 inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges	25%
	" test tubes; articles of blown glass, T. D. 33,217.	
	" thermometers; according to material of chief value, T. D. 19,805.	
	" Thermos bottle shells; articles of glass silvered, T. D. 31,654.	
	" Thermos bottles, silvered; as bottles silvered, T. D. 33,220.	
	" Thermos bottles, unsilvered; articles of blown glass, T. D. 33,220.	
96—	" tiles or tiling, opal or cylinder glass.....	30%
	" toys; toys, T. D. 14,942.	
	" tracing slates; toys, T. D. 14,943.	
	" tubes, Geissler; articles of blown glass, T. D. 32,344.	
	" tubes or tubing of blown glass; articles of blown glass, T. D. 30,691.	
	" tubing, made by drawing out a blown glass cylinder; manufacture of glass, T. D. 27,884.	

Par.

85—Glass, unpolished, cylinder, crown, and common window:
not exceeding 150 square inches..... ⅞ cts. lb.
above that and not exceeding 384 square inches... 1 ct. lb.
above that and not exceeding 720 square inches. 1⅛ cts. lb.
above that and not exceeding 1,200 square inches. 1½ cts. lb.
above that and not exceeding 2,400 square inches. 1⅞ cts. lb.
above that ..... 2 cts. lb.
The foregoing, imported in boxes, shall contain 50 sq. feet, as nearly as sizes will permit, and duty shall be computed thereon according to the actual weight of glass.
" urinometers; articles of blown glass, T. D. 33,217.
83— " vials. See Glass bottles.
" water hammers; articles of blown glass, T. D. 12,684.
" window, "cat's eye"; as rough plate glass, T. D. 29,267.
" window, common. See Glass, unpolished cylinder, etc.
" window, silvered and fluted; manufacture of glass, T. D. 24,248.
655— " window, stained or painted, works of art, imported to be used in houses of worship, under regulations as the Secretary of the Treasury may prescribe..... Free.
" window, with bull's eyes or bullions; as window-glass, T. D. 30,334.
" window, with excrescences; window glass, T. D. 30,334.
" windows, stained or painted; articles of glass, stained or painted, T. D. 30,221.
95— " windows, stained or painted, or parts thereof..... 30%
655— " windows, stained or painted, works of art, imported to be used in houses of worship, under regulations as the Secretary of the Treasury may prescribe.... Free.
" wool; manufacture of glass, T. D. 12,716.
Glasses, clock; are not parts of clocks, dutiable as glass, T. D. 25,674.
92— " coquill, ground and polished, wholly or partly manufactured 25%
" deception; not toys, manufacture of blown glass, T. D. 27,602.
91— " eye, and frames for, or parts thereof, finished or unfinished 35%
93— " field, and frames and mountings for the same, not provided for 35%
" field; may be personal effects, T. D. 23,631.
92— " gauge strips 25%
" gauge, blown and drawn; articles of blown glass, T. D. 32,882.
" horizon, ½ silvered; articles of glass silvered, T. D. 32,689.
" immersion object; optical instruments, T. D. 16,842.
" Klinger; glass strips ground to a prismatic form, T. D. 30,465.
93— " opera, and frames and mountings for the same, not provided for 35%
" palm; articles of blown glass, T. D. 12,684.

Par.

92—Glasses, plano or coquill, ground and polished, wholly or partly manufactured 25%

" reading; manufacture of glass, T. D. 11,546.

" reading, small and cheap; toys, T. D. 31,300.

" sextant index, silvered; articles of glass silvered, T. D. 32,689.

" trick wine; articles of blown glass, T. D. 14,942.

Glassware, chemical, blown; articles of blown glass, T. D. 26,901.

" chemical, molded or pressed; manufacture of glass, T. D. 27,584.

67—Glauber salts ..... $1.00 ton.

134—Glazed iron or steel hollow ware, table, kitchen, and hospital utensils. See Table utensils..... 25%

63—Glazes 15%

Glaziers' diamonds, set; articles of metal, T. D. 22,154, 22,216.

474— " diamonds, unset ..... Free.

153— " lead, on the lead contained therein..... 25%

Glazing stones, agate; manufacture of agate, T. D. 33,695.

" stones, flint; articles of mineral substance, T. D. 32,173.

Gloria cloth; dress goods of silk and wool, silk chief value, T. D. 16,305.

" cloth; silk and wool umbrella goods, silk chief value, T. D. 22,574.

Glove bindings; manufacture of leather, T. D. 9,535.

" fasteners; are not buttons, are snap fasteners, T. D. 26,934.

359— " leather 10%

" linings; partly made wearing apparel, T. D. 26,866.

" stretchers; manufacture of wood, T. D. 9,256.

365— " tranks, with or without the usual accompanying pieces, shall pay 75% of the duty provided for the gloves in the fabrication of which they are suitable.

Gloves, angora; fur wearing apparel, T. D. 30,643.

" are not regalia, T. D. 9,197.

" bath, cotton; are not wearing apparel, are manufacture of cotton, T. D. 16,356.

" bath or flesh, or brushes, of horsehair; as brushes, T. D. 12,664.

" cadet; are men's gloves, T. D. 19,981.

" chamois; as lambskin gloves, T. D. 16,328.

260— " cotton, by whatever process made 35%

" cotton, openwork; are not lace, are cotton gloves, T. D. 27,704.

" cotton, silk lined; silk wearing apparel, T. D. 33,474.

" fur; fur wearing apparel, T. D. 30,645.

" gazelle skin; are lambskin gloves, T. D. 32,997.

361— " leather, wholly or in chief value of, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

Par.

362—Gloves, leather; men's, women's, or children's "glacé" finish, Schmaschen (of sheep origin), not over 14 inches in length ..... $1.00 doz. pairs.
over 14 inches in length, for each inch in excess over 14 inches, in addition ..... 25 cts. doz. pairs.

363— " leather; all other women's or children's, not over 14 inches in length ..... $2.00 doz. pairs.
over 14 inches in length, for each inch in excess over 14 inches, in addition ..... 25 cts. doz. pairs.

" leather; all other men's, not provided for .... $2.50 doz. pairs.

364— " leather; in addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves, when lined with cotton or other vegetable fiber ..... 25 cts. doz. pairs.
when lined with a knitted glove ..... 50 cts. doz. pairs.
when lined with silk ..... 50 cts. doz. pairs.
when lined with leather ..... 50 cts. doz. pairs.
when lined with wool ..... 50 cts. doz. pairs.
when lined with fur ..... $2.00 doz. pairs.
on all pique and prix seam gloves ..... 25 cts. doz. pairs.

" leather; a slight excess beyond the prescribed lengths not considered, T. D. 30,209, but ⅞ inch is not a slight excess, T. D. 30,585.

" massage; manufacture of rubber, T. D. 30,382.

" not provided for; wearing apparel, T. D. 11,187.

" pieces cut to shape, showing the outline of a glove, and being all the parts of a glove, are not tranks, but gloves partly manufactured, T. D. 25,858.

" rabbit hair; fur wearing apparel, T. D. 9,672.

" reenforced upon wrist, back, or fingers; are not lined, T. D. 28,438.

" Tilbury; cotton gloves faced with sheepskin; as cotton gloves, T. D. 18,636.

" what is Schmaschen, T. D. 29,597.

" with hair of the skin on the inside; are not lined, T. D. 32,997.

" wrist turned in; are not lined, T. D. 28,850.

288— " and mittens, composed wholly or in chief value of wool, if valued at not more than $1.20 per dozen pairs 30%
if valued at more than $1.20 per dozen pairs 40%

Glower strings; article of earthy or mineral substance, T. D. 30,382.

Gloy or octopus gloy; chemical compound, T. D. 25,972.

210—Gloxinia, bulbs ..... $1.00 per 1,000.

Glucose, burnt; coloring for liquor, T. D. 6,740.

178— " ..... 1⅛ cts. lb.
On and after May 1, 1916 ..... Free.

Glue, marine, rubber; manufacture rubber, T. D. 16,222.

" marine, without rubber; manufactured article not provided for, T. D. 24,117.

" paste; manufactured article not provided for, T. D. 15,002.

Par.

Grain, exported; 2% allowed for loss, T. D. 3,729.
" from Canada to be ground and returned; free, T. D. 10,985.
" from Mexico to be ground and returned, is not free, unless such grains are free, T. D. 10,985, 16,083.
" loader; is harvester, T. D. 33,438.
" loss on export entries, pro rate on all entries, but not over 2%, T. D. 33,385.
" mixtures, for food; manufactured article not provided for, T. D. 2,841.
" specifically provided for, cannot be entered as seeds, T. D. 6,156.

631— " tin. See Tin ..... Free.

347—Grains, artificial, and ornamental, and articles composed wholly or in chief value of..... 60%
" See Drugs.

Gramophone master disks; articles of metal, T. D. 25,913.
" records; parts of gramophones, T. D. 32,779.

374—Gramophones, and similar articles, or parts thereof..... 25%

Grampus, manufacture of; manufacture of ivory, T. D. 27,296.

169 Granadilla, when sawed into boards, planks, deals, and other forms, and not provided for..... 10%

648— " wood, in the log, rough, or hewn only..... Free.

99—Granite. See Stone.

614— " unmanufactured. See Stone ..... Free.

79— " white, ware. See Earthenware.

Granito; crushed marble; mineral substance partially manufactured, T. D. 31,321.

340—Granulated cork 30%

631— " tin. See Tin ..... Free.

172—Grape fruit, boxes, barrels, or other articles containing..... 15%
If the thin wood sides, tops, and bottoms are of the growth and manufacture of the United States. Free
See Oranges, boxes, etc.
" fruit, from Mexico, prohibited, T. D. 33,247.

220— " fruit, in bulk .....½ ct. lb.

220— " fruit, in packages of a capacity of 1¼ cubic feet or less, per pkg. .....18 cts.
in packages of capacity exceeding 1¼ cubic feet and not exceeding 2½ cubic feet, per pkg.....35 cts.
in packages exceeding 2½ and not exceeding 5 cubic feet, per pkg. .....70 cts.
in packages exceeding 5 cubic feet.....½ ct. lb.
" juice boiled with clay and yeast; fruit juice, T. D. 32,332.
" juice; wine, T. D. 7,868.
" leaves in brine; drug advanced, T. D. 25,110.
" leaves, pickled; pickles, T. D. 29,288.
" sirup; fruit sirup, T. D. 32,332.

178— " sugar .....1⅛ cts. lb.
On and after May 1, 1916..... Free.
" vines, may be specimens of botany, T. D. 22,532.

Grapes, Almeria; 1.95 cub. feet for barrels, 1.08 cub. feet for ½ barrels, T. D. 32,601.

Par.		
218—	Grapes, dried	2 cts. lb.
	" in barrels or other packages, decayed, allowance may be made, T. D. 32,570.	
219—	" in barrels or other packages, per cubic foot of the capacity of the barrels or packages	25 cts.
	" no allowance for sawdust or cork, T. D. 16,688.	
	" in sweet liquor, sealed tins; fruit preserved, T. D. 33,280.	
	" verdigris; acetate of copper, T. D. 26,939.	
	Graphite brushes, electrical; carbon brushes, T. D. 30,601.	
	" retort, ground; mineral substance partially manufactured, T. D. 28,775.	
374—	Graphophones, and similar articles, or parts thereof	25%
	Graphoscopes; optical instruments, T. D. 16,975.	
	Grass aigrettes; ornamental grass, T. D. 31,144.	
	" bands for hats; as braids, etc., grass for hats, T. D. 32,847.	
	" baskets; manufacture of grass, T. D. 31,759.	
	" bleached by chemicals; as ornamental grass, T. D. 8,639.	
335—	" braids, plaits, and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained	15%
	if bleached, dyed, colored, or stained	20%
	See Braids.	
	" china; is ramie, T. D. 13,348.	
	" clippers; articles of metal, T. D. 17,661.	
	" cloth; manufacture of vegetable fiber, T. D. 26,265.	
	" cloth, paper chief value, or paper back, used as paper hangings; as paper hangings, T. D. 26,850.	
	" dyed; as ornamental grass, T. D. 30,277.	
372—	" eel, manufactured or dyed	10%
	" furniture; manufacture of grass, T. D. 31,759.	
335—	" hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed	25%
	if blocked or trimmed, and in chief value of grass or such materials	40%
	See Hats.	
368—	" manufacture of, not provided for	25%
	The term grass shall be understood to mean this substance in its natural state, and not the separated fibers thereof.	
	" marsh, made into hay; as hay, T. D. 16,427.	
	" mats; manufacture of grass, T. D. 11,425.	
	" natural, preserved; as ornamental grass, T. D. 25,630.	
	" ornamental; grasses bleached or dyed, that are intended for decorative or ornamental purposes are classible as ornamental leaves, T. D. 30,277.	
	" sea, baskets, furniture, etc.; as manufactured sea grass, T. D. 31,759.	
372—	" sea, manufactured or dyed	10%
	" sea; vegetable substance, crude, T. D. 24,788.	
595—	" seeds	Free.
	" sour, or marsh hay; as hay, T. D. 31,757.	

Par.

Grass splitting and drying is not a manufacture, T. D. 24,330.
" stipa, natural; textile grass not dressed, T. D. 32,997.
" sulfur treated; as ornamental grass, T. D. 31,912.
" sun bleached; is not dressed or manufactured, T. D. 19,255.
" wired and bunched; as ornamental grass, T. D. 30,277.

497—Grasses, textile, not dressed or manufactured in any manner, and not provided for ..... Free.

566— " used chiefly for paper making..... Free.

Gravel; crude mineral substance, T. D. 25,627.
Gray blue; a color not provided for, T. D. 28,294.
Grease, bone; grease not provided for, T. D. 25,550.

498— " commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not provided for. Free.
" curriers'; grease not provided for, T. D. 31,912.
" mineral; distilled oil, T. D. 10,651.
" neats foot; expressed oil, T. D. 26,735.

48— " paints, theatrical. See Toilet pastes.
" ring; as tallow, T. D. 31,675.
" whale blubber; grease fit only for soap making, T. D. 33,263.

44— " wool. See Wool grease.

44—Greases, and all combinations of, not provided for..... 15%

16— " and their combinations when containing alcohol:
if containing 20% of alcohol or less...10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol...40 cts. lb. and 20%

49— " enfleurage, by whatever method obtained; not containing alcohol and not provided for..... 20%

45— " soluble, used in the processes of softening, dyeing, or finishing, not provided for..... 25%

Grebe skins, dressed; as dressed fur on the skin, T. D. 31,410.

54—Green, chrome. See Chrome yellow..... 20%

569— " Paris ..... Free.
" vegetable; a stain, T. D. 28,833.

211—Greenhouse stock, not provided for..... 15%

Grenadine sirup; fruit sirup, T. D. 6,877.
Grenadines, cotton; as cotton cloth, T. D. 10,797.
Grinding plates, cast steel; articles of metal, T. D. 30,848.
" plates or disks, cast iron; cast iron plates, T. D. 30,981.
Grindstone shafts; are not axles; articles of metal, T. D. 16,807.

100—Grindstones, finished, or unfinished.....$1.50 ton.
" lava, for paper mills; articles of earthy or mineral substance, T. D. 33,390.
" sandstone, for grinding colors; as sandstone, hewn, etc., T. D. 32,351.
" sawn sandstone slabs for; as sandstone, hewn, etc., T. D. 30,546.

Grit, diamond; is iron sand, T. D. 29,767.

Par.

Grit, flint; mineral substance partially manufactured, T. D. 31,616.

" iron or steel, suitable for purposes other than abrasives; articles of metal, T. D. 31,773.

112— " made of iron or steel, that can be used as abrasives.. 30%

Groats; oatmeal, T. D. 8,509.

450—Gross-Almerode glass-pot clay, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks ..... Free.

225—Ground beans, or peanuts:

shelled .....¾ ct. lb.

unshelled .....⅜ ct. lb.

Grunspan; sub acetate of copper, T. D. 26,652.

Guaiacum; drug. Art. 903, Cust. Regs.

499—Guano ..... Free.

Guam; no drawback on goods shipped to, T. D. 23,223.

" merchandise cannot be withdrawn from bonded warehouse for exportation to, T. D. 23,367.

" shipments from. Art. 289, Cust. Regs., 1909..... Free.

Guarana; a drug, T. D. 22,782.

Guava jelly; jelly, T. D. 7,290.

" pulp; fruit preserved in its own juice, T. D. 27,636.

Guavas, from Mexico; prohibited, T. D. 33,110.

18—Guiacol carbonate 25%

Guinea fowl, from country where not found wild; as poultry, T. D. 28,652, 28,910.

500—Gum, amber in chips valued at not more than 50 cents per pound ..... Free.

36— " amber or amberoid unmanufactured, or crude, not provided for .....$1.00 lb.

" ammoniac; drug, T. D. 2,235.

36— " arabic .....½ ct. lb.

" brilliant or brilliantine; manufactured article not provided for, T. D. 15,846.

36— " British or burnt starch.....¾ ct. lb.

36— " camphor, crude, natural .....1 ct. lb.

36— " camphor, refined and synthetic .....5 cts. lb.

36— " chicle, crude .....15 cts. lb.

36— " chicle, refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing.....20 cts. lb.

500— " copal ..... Free.

" copal, in turpentine; as varnish, T. D. 7,977.

500— " damar ..... Free.

36— " dextrine, made from potato starch or potato flour.1¼ cts. lb.

36— " dextrine, not otherwise provided for.....¾ ct. lb.

" ester; gum or drug advanced, etc., T. D. 18,090.

" frankincense; drug, T. D. 10,232.

" galbanum; drug, T. D. 2,506.

" gamboge; drug. Art. 903, Cust. Regs.

" guaiac; drug, T. D. 9,557.

" imitation of; chemical compound, T. D. 25,780.

500— " kauri ..... Free.

Par.

Gum laudanum, extract of; gum or drug advanced, etc., T. D. 33,409.

" myrrh; drug. Art. 903, Cust. Regs.

" olibanum, drug, T. D. 10,232.

" resin, advanced; as drug or gum advanced, etc., T. D. 30,119.

" resin, artificial; manufactured article not provided for, T. D. 9,557.

477— " resin, crude, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing and the prevention of decay or deterioration pending manufacture..... Free.

36— " senegal ..... ½ ct. lb.

" shellac substitute; manufactured article not provided for, T. D. 27,475.

" spruce; drug, T. D. 21,714.

" tragacanth; drug, T. D. 30,086.

" tragasol, extract from locust bean; crude article used in dyeing, T. D. 31,798.

Gums. See Drugs.

566—Gunny bags, old, used chiefly for paper making..... Free.

408— " cloth, composed of single yarns, made of jute, jute butts, seg, Russian seg, New Zealand tow, Norwegian tow, aloe, mill waste, cotton tares, or other material, not bleached, dyed, colored, stained, painted, or printed, not exceeding 16 threads to the square inch, counting the warp and filling, and weighing not less than 15 ounces per square yard.. Free.

566— " cloth, old, used chiefly for paper making..... Free.

408— " cloth, waste of, suitable for the manufacture of paper. Free.

Gun barrel; auxiliary rifle barrel to fit inside of another; part of breech loading rifle, T. D. 25,697.

597— " barrels, shot gun, in single tubes, forged, rough bored. Free.

647— " blocks for gun stocks, rough hewn or sawed, or planed on one side, not provided for..... Free.

" blocks, planed on both sides; manufacture of wood, T. D. 28,448.

" cotton, not treated with explosive substance; as cotton, T. D. 27,289, 27,356, 30,728, 31,277.

" cotton, treated with explosive substance; as explosive substance.

501— " powder ..... Free.

" ribs, parts of guns, T. D. 27,244.

350— " wads of all descriptions 10%

133—Guns, shot, breech loading and combination shot guns and rifles, barrels for, further advanced than rough bored only 35%

" may be personal effects, T. D. 23,676.

" hunters'; may be tools of trade, T. D. 10,967.

" are not household effects, T. D. 30,477.

Par.		
	Guns, parts of, articles suitable for other uses, as screws, bolts, nuts, etc.; not dutiable as parts of, T. D. 32,497.	
	" rifled pistol, barrel 14 inches, detachable stock; as rifle, T. D. 19,626.	
133—	" shot, and rifles, combination, and parts thereof and fittings therefor	35%
133—	" shot, breech loading, and parts thereof and fittings therefor	35%
132—	" shot, muzzle loading, and parts thereof.....	15%
	" sights for, packed with gun; as an entirety, T. D. 27,998.	
	" with extra lock; lock dutiable as parts of guns, T. D. 29,298.	
	Gunstocks; parts of guns, T. D. 13,521.	
366—	Gut, cat, whip or worm, manufactures of, including strings for musical instruments, not provided for.....	20%
443—	" cat, whip, or worm, unmanufactured.....	Free.
	" core; cat gut strings twisted in form of rope; gut unmanufactured, T. D. 29,449.	
	" fishing leaders or snells; as fishing tackle, T. D. 31,161.	
	" in 12 inch strings, to make snells; as gut unmanufactured, T. D. 31,478.	
	" rope or cord; gut unmanufactured, T. D. 29,449.	
	" silk worm, fishing leaders or snells; as fishing tackle, T. D. 31,161.	
	" snells with fish hooks attached; snelled hooks, T. D. 18,220.	
	" strings, cattle sinews for tennis rackets; as cat gut unmanufactured, T. D. 25,940.	
	" strings, in length and quality suitable for musical instruments; as strings for musical instruments, T. D. 31,785.	
	" strings, in length suitable for violin strings, but as imported not fit for such use; as gut unmanufactured, T. D. 32,735.	
	" strings, worm gut, for snells, crude; as worm gut unmanufactured, T. D. 23,640.	
	" tennis; cat gut unmanufactured, T. D. 25,940.	
	Gutta percha belting, scraps of; waste, T. D. 15,465.	
502—	" percha, crude	Free.
	" percha cylindrical rods, for golf balls; as crude gutta percha, T. D. 25,199.	
	" percha golf balls, old and worn out; manufactures of gutta percha, T. D. 25,337.	
368—	" percha, manufacture of, not provided for.....	10%
368—	" percha, manufactures of, commonly known as druggists' sundries	15%
	" percha pitch; manufactured article not provided for, T. D. 27,348.	
	" percha, reboiled; crude gutta percha, T. D. 19,528.	
	" percha, recovered; as crude gutta percha, T. D. 15,006, 30,339.	

Par.

Gutta percha sheets, partly purified; crude gutta percha, T. D. 27,801.
" percha substitute; manufacture of gutta percha, T. D. 26,268.
" percha trimmings and cuttings; as waste not provided for, T. D. 28,233.
74—Gypsum, crude, ground or calcined..... 10%
" in blocks; monumental stone, T. D. 26,319.
" or selenite plates; article of earthy or mineral substance, T. D. 12,383.
Gyroscopes; toys, T. D. 25,665.

H

Haarlem oil; medicinal preparation, T. D. 6,921.
Haemometers; according to material of chief value, T. D. 18,018.
Haidebrooms; are sink brooms, as brooms, T. D. 15,963.
Hair, angel's; lame, T. D. 10,887.
" badger; animal hair unmanufactured, T. D. 11,068.
" badger, imitation of; as bristles, T. D. 30,208.
" badger, imitation, prepared, as bristles prepared, T. D. 29,790.
" beads, for trimmings; as beads, T. D. 7,895.
" bleached; is not manufactured, T. D. 31,842.
422— " camel's, press cloth, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed 72 inches and woven in widths not under 10 inches nor to exceed 15 inches and weighing not less than ½ pound per square foot..... Free.
288— " camel's, press cloth, not provided for..... 10%
286— " camel's, roping 8%
286— " camel's, roving 8%
" cashmere goat; as hair of the camel, Angora goat, alpaca, and other like animals, T. D. 23,179.
" cattle, felt; wool felt, T. D. 24,510, 32,162.
288— " cattle or horse, cloths, not provided for..... 25%
" chevrette; as wool, T. D. 27,363.
353— " cloth, known as "crinoline" cloth.....6 cts. sq. yd.
353— " cloth, known as "hair seating".....15 cts. sq. yd.
308— " cloth, of Angora goat, alpaca, and other like animals. 40%
" clippers; articles of metal, T. D. 31,657.
" crape, human hair and mohair, human hair chief value; as manufacture of human hair, T. D. 31,029.
" crepe; human hair cleaned, drawn and braided; human hair cleaned but not manufactured, T. D. 32,494.
" crimpers; according to material, T. D. 14,547.
352— " curled, suitable for beds of mattresses..... 10%
" dach's haar, imitation of; as bristles, T. D. 29,790.
" drawing cards; articles of metal, T. D. 15,141.
" dyes; preparations used as an application to the hair, T. D. 18,541.

Par.		
	Hair felt, of cattle and goat hair; as wool felt not woven, T. D. 31,253, 32,162.	
	" for violin bows; horse hair unmanufactured, T. D. 15,686.	
	" goat, common; as animal hair unmanufactured, T. D. 18,699.	
	" goat, dyed; manufactured article not provided for, T. D. 28,626.	
	" goat, scraps; animal hair, unmanufactured, not provided for, T. D. 29,145.	
	" goat, yarn; wool yarn, T. D. 31,524.	
	" hare's; hatters furs, T. D. 9,862.	
	" hogs'; animal hair unmanufactured, T. D. 12,852.	
351—	" human, if cleaned or commercially known as drawn, but not manufactured	20%
	" human, cleaned, drawn, and braided; human hair cleaned but not manufactured, T. D. 32,494.	
	" human, cleaned, drawn, bleached and dyed, human hair cleaned but not manufactured, T. D. 33,194.	
	" human, combings, partly cleaned, drawn to same length, bunched, but tips and roots not same end; human hair, cleaned, or drawn, but not manufactured, T. D. 32,084.	
	" human, curls; human hair, clean or drawn, but not manufactured, T. D. 12,213.	
351—	" human, manufactures of, or of which human hair is the component material of chief value, not provided for.	35%
351—	" human, nets and nettings; manufactured of.....	35%
	" human, partly cleaned; is dutiable as cleaned, T. D. 8,729.	
351—	" human, raw	10%
	" mocha; animal hair, unmanufactured, not provided for, T. D. 28,190.	
	" nets, not provided for; as wearing apparel, T. D. 14,935.	
503—	" of horse, cattle, or other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not provided for	Free.
305—	" of the Angora goat, alpaca and other like animals, and all hair on the skin of such animals.....	15%
650—	" of the camel and other like animals.....	Free.
650—	" on the skin of camels and other like animals.....	Free.
356—	" ornaments, metal. See Jewelry.....	60%
336—	" pencils, in quills or otherwise.....	35%
309—	" pile fabrics, of Angora goat, alpaca, and other like animals, and articles made from.....	45%
158—	" pins, base metal, not plated with gold or silver.....	20%
	" pins, celluloid; articles of collodion, T. D. 17,809.	
	" pins, celluloid, gold, and imitation precious stones; jewelry, T. D. 31,866.	
	" pins, gilded metal, set with imitation precious stones; are jewelry, T. D. 22,125.	
	" pins, gold plated; gold plated articles, T. D. 33,644.	
	" pins in cabinets; dutiable separately and not as entirety, T. D. 31,624.	
	" pins, lacquered; as hair pins, of base metal, etc., not known as jewelry, T. D. 32,655.	

Par.

356—Hair pins, jewelry 60%

" pins, metal, silk covered, silk chief value; manufacture of silk, T. D. 33,511.

309— " plushes, of Angora goat, alpaca, or other like animals, and articles made from..... 45%

" powder; preparation used as an application to the hair, T. D. 6,113.

48— " preparation. See Preparations.

353— " press cloth .....15 cts. sq. yd.

422— " press cloth, camel's hair imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes. and cut into lengths not to exceed 72 inches, and woven in widths not under 10 inches nor to exceed 15 inches and weighing not less than ½ pound per square foot..... Free.

288— " press cloth, camel's hair, not provided for..... 10%

" press cloth, horse hair; as hair press cloth, T. D. 27,445.

" puffs; as wearing apparel, T. D. 29,449.

" rabbits; hatters' fur, T. D. 13,313.

" rats; as wearing apparel, T. D. 31,214.

" rolls; as wearing apparel, T. D. 31,214.

" rolls, 6 yard lengths; manufacture of wool, T. D. 29,544.

353— " seating .....15 cts. sq. yd.

" sweepings or waste; substance used only for manure, T. D. 25,041.

" squirrel; animal hair unmanufactured, T. D. 22,869.

" sieves; manufacture of wool, T. D. 12,946.

" sweepings, hogs'; substance used as manure, T. D. 25,085.

" taken from scraps of hair cloth; hair, animal, unmanufactured, T. D. 33,668.

306— " tops, of Angora goat, alpaca and other like animals.. 20%

309— " velvets, of Angora goat, alpaca, or other like animals, and articles made from..... 45%

286— " which has been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not provided for..... 8%

" wigs; manufacture of human hair, T. D. 1,539.

648— " wood sticks, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes..... Free.

" yak; animal hair unmanufactured, T. D. 31,044.

307— " yarns, of Angora goat, alpaca and other like animals. 25%

Halawy; sweetmeats, T. D. 29,159.

137—Half tone plates 15%

Halter chains, steel; chains of iron or steel, T. D. 28,351.

Halters, on free horses, are free, T. D. 6,777, 33,054.

" saddlery, T. D. 19,486.

Halva; sweetmeats, T. D. 30,447.

Ham sausage; prepared meat, T. D. 27,550.

" slicers; carving knives, T. D. 17,731.

Par.

Hammocks, old, not fit for use as such, if torn or mutilated, as rags; if not torn or mutilated, as waste, T. D. 31,675.

" manufacture of vegetable fiber, T. D. 12,354.

122—Hammers, blacksmiths', iron or steel 10%

373— " tuning 35%

Hampers, as baskets, T. D. 31,574.

545—Hams ..... Free.

Hamster plates; furs sewn into plates, T. D. 13,180.

Hand bags, dutiable at rate of material of chief value, T. D. 31,883, 32,008, 32,073.

" organ; may be tool of trade, T. D. 15,185.

139— " saws 12%

555— " sewing needles ..... Free.

282—Handkerchiefs, composed of flax, hemp, or ramie, or of which these substances, or any of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only 35%

if hemstitched, or imitation hemstitched, or revered, or with drawn threads, but not embroidered, initialed, or in part lace 40%

315— " composed wholly or in chief value of silk, finished or unfinished; if cut, not hemmed or hemmed only 40%

if hemstitched or imitation hemstitched, or revered, or having drawn threads, but not embroidered in any manner with an initial letter, monogram, or otherwise 50%

255— " cotton, not provided for, whether finished or unfinished, not hemmed 25%

hemmed or hemstitched 30%

358— " embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram or otherwise, or tamboured, appliqued, or scalloped by hand or machinery 60%

" lacquered boxes are unusual coverings for, T. D. 7,468.

358— " made wholly or in part of lace or imitation lace of any kind 60%

358— " appliqued 60%

358— " scalloped by hand or machinery 60%

358— " tamboured 60%

" with powder puff fastened in center, according to material of chief value, T. D. 32,089.

647—Handle bolts, wood, not provided for ..... Free.

647—Handles, broom, wood, not provided for ..... Free.

470— " curling stone ..... Free.

" parasol or umbrella; according to material. See Umbrella handles.

Hangings, paper. See Paper hangings.

Hares fur combings; waste not provided for, T. D. 27,971.

" in vinegar, preserved meat, T. D. 7,244.

603— " skins, undressed ..... Free.

Harmonicas; display cabinets with; are not unusual coverings, T. D. 33,393.

Par.

Harmonicas, double, costing not more than two marks each, as toys, T. D. 22,096, 22,105.
" flute; are toys, T. D. 14,392.
" single, costing more than one mark each and double costing more than two marks each, are musical instruments, T. D. 22,096, 22,105.
" single, costing not more than one mark each, as toys, T. D. 22,096, 22,105.
" triple or quadruple; musical instruments, T. D. 33,384.
398—Harness and tackle of persons emigrating to the United States, and actually owned and used by them for the purpose of such emigration..... Free.
" grease or dressing; grease not provided for, T. D. 14,520.
530— " in sets or in parts, finished or unfinished..... Free.
" is not household effects, T. D. 30,162.
" is not personal effects, T. D. 11,021.
" liquid; as blacking, T. D. 11,545.
262— " loom, cotton or other vegetable fiber..... 25%
" needles, hand; hand sewing needles, T. D. 13,502.
Harmoniums; musical instruments, T. D. 2,869.
Harps and harpsichords; musical instruments, T. D. 4,453.
Harp strings; strings for musical instruments, T. D. 4,453.
391—Harrows, tooth and disk, in whole or in parts, including repair parts ..... Free.
391—Harvesters, in whole or in parts, including repair parts..... Free.
Hasheesh; medicinal preparation, T. D. 9,168.
303—Hassocks, wool. See Wool mats.
Hasu, lotus root; Japanese edible vegetables, T. D. 27,020.
Hat bands, fur felt; manufactures of fur prepared as material, T. D. 30,990.
" bands, split leather; manufacture of leather, T. D. 31,053.
316— " bands, silk. See Silk ribbons..... 45%
" braids, straw, etc.; sulphur bleached in the field; are not bleached, T. D. 30,626.
334— " braids, ramie 40%
334— " braids, ramie, manufactures of..... 50%
" crowns; wearing apparel, T. D. 26,958.
" foundations, imitation cotton plush; meter lengths; manufacture of cotton, T. D. 31,940.
" frames; partly made wearing apparel, T. D. 31,937, 32,244.
" linings; wearing apparel, partly manufactured, T. D. 27,660.
" ornaments, chip; manufacture chip, T. D. 26,688.
" pins; are not jewelry, T. D. 33,263.
" pins; are pins, T. D. 33,142.
" pin tops; glass or paste, in imitation of jet; manufacture of glass or paste, T. D. 32,883.
" pin tops; glass or paste, in imitation of precious stones; are imitation precious stones, T. D. 31,895.
" pin tops; glass or paste, other than in imitation precious stones; manufacture of glass or paste, T. D. 32,883.

Par.

158—Hat pins, base metal, not plated with gold or silver..... 20%

" ribbon wire, wire chief value; article of wire; wire not chief value, according to material of chief value, T. D. 33,260.

" sweats, finished, leather; manufacture of leather, T. D. 31,742.

" trimmings, straw; manufacture of straw, T. D. 33,510.

" wire; wire chief value; an article of wire; wire not chief value, according to material of chief value, T. D. 33,260.

335—Hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured, but not blocked or trimmed. 25%

if blocked or trimmed, and in chief value of such materials 40%

But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

354— " bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, composed wholly or in chief value of fur of the rabbit, beaver, or other animals 45%

" fur and wool, fur chief value; fur hats, T. D. 21,652.

" fur, trimmed, trimming chief; according to the material of chief value, T. D. 28,783.

" horse hair; as articles, composed of artificial horsehair, T. D. 32,357.

" loof, or loofah; wearing apparel of vegetable fiber, T. D. 16,479.

" miners', wool and resin; wool wearing apparel, T. D. 4,735.

" miniature; according to material, T. D. 19,414.

" not provided for; wearing apparel, T. D. 10,787, 28,048.

354— " or bonnets, bodies, hoods, plateaux, forms or shapes for, composed wholly or in chief value of fur of the rabbit, beaver, or other animals..... 45%

" of fur, covers, hats made of skins with fur on, and also hats made of felt made from fur, T. D. 30,635, 31,757.

" of grass braids; hats of grass, T. D. 30,768.

" paper, varnished; manufacture of paper, T. D. 24,747.

" pith; as wool wearing apparel, T. D. 4,874.

" pullovers, coney skins; fur hats, T. D. 7,220.

" straw, with sweat leather; are trimmed, T. D. 22,727.

" tagal; hats of grass, T. D. 30,645.

" tweed; wool wearing apparel, T. D. 8,506.

" with brim wired, and lined with velvet, are trimmed, T. D. 33,407.

" wool felt, varnished; wool wearing apparel, T. D. 10,565.

" wool; wool wearing apparel, T. D. 27,999.

382—Hatters' plush, black, silk, or silk and cotton. See Plush.. 10%

Par.

Hatters' plush, even though occasionally used for other than men's hats; as hatters' plush, T. D. 33,493.
" plush, imported for millinery purposes, not as hatters' plush, but silk plush, T. D. 32,493.
" plush; so called, less 65 c. m. wide, and less 30 warp threads and 63 weft picks per centimeter, or 26 warp and 75 picks per centimeter, is not, but silk plush, T. D. 32,692.
348— " furs, not on the skin 15%
" fur waste; waste not provided for, T. D. 28,022.
Hawaiian views are American views, T. D. 30,707.
Hawsers, coir; manufacture of vegetable fiber, T. D. 12,208.
205—Hay ..... $2.00 ton.
" baled; as hay, T. D. 32,960.
" baled; weight of wood and wire allowed as tare, T. D. 4,932.
645— " baling wire ..... Free.
" for cattle in transit through U. S. for export, is dutiable, T. D. 12,576.
" for packing; as hay, T. D. 25,411.
" from Continental Europe, prohibited, except from Belgium and Denmark, T. D. 23,324, 30,159.
" loader; is a harvester, T. D. 32,924.
Hazel nuts; are filberts, T. D. 10,523.
Head or hair nets, not provided for; as wearing apparel, T. D. 14,935.
391—Headers in whole or in parts, including repair parts ..... Free.
647—Heading blocks, wood, rough hewn, sawed, or bored, not provided for ..... Free.
647— " bolts, wood, rough hewn, sawed, or bored, not provided for ..... Free.
Heads of animals, mounted, manufactured article not provided for, T. D. 21,396.
" of animals unmounted, unmanufactured article not provided for, T. D. 22,234.
262—Healds, cotton or other vegetable fiber 25%
114— " wire 25%
Hearses, horses, etc.; are not tools of trade, T. D. 8,968.
Hechima; crude vegetable substance, T. D. 15,411, 24,962.
Heddles, false; articles of coated wire, T. D. 31,708.
114— " wire 25%
Hedge shears; shears, T. D. 8,750, 31,657.
Heel ball; manufacture of wax, T. D. 18,013.
Heirlooms; are dutiable, T. D. 282.
Heliographic prints; photographs, T. D. 19,899.
Heliotropin; chemical compound, T. D. 27,873.
Hellebore root; drugs.
Helmets; are wearing apparel, T. D. 14,386.
Hematite, or blood stone; is a precious stone, T. D. 28,437.
" ore, ground or levigated; is a color, T. D. 29,497.
" ore; is iron ore, T. D. 29,074.
624—Hemlock bark, extract of, not containing alcohol and not provided for ..... Free.
485—Hemp ..... Free.

Par.

284—Hemp, all woven articles, finished or unfinished, of flax, hemp, ramie, or other vegetable fiber, or of which these substances or any of them is the component material of chief value, not provided for..... 35%

278— " bands and bandings..... 30%

278— " belts and beltings 30%

278— " bindings 30%

" Bombay, or East India; as hemp, T. D. 7,627, 10,026.

268— " cables and cordage, tarred or untarred.....1 ct. lb.

273— " carpets and carpeting 30%

" cod lines; as hemp cords, T. D. 31,070.

278— " cords 30%

" dewghuddy; as hemp, T. D. 26,288.

" fibers, knotted; manufacture of hemp, T. D. 27,223.

271— " gill nettings, nets, webs, and seines. See Flax gill nettings 25%

485— " hackled, known as "line of hemp"..... Free.

282— " handkerchiefs. See Handkerchiefs, flax.

274— " hydraulic or flume hose .....7 cts. lb.

485— " line of ..... Free

335— " manila, braids, plaits, and laces, for making or ornamenting hats, etc.:

not bleached, dyed, colored, or stained..... 15%

if bleached, dyed, colored, or stained..... 20%

See Braids.

335— " manila, hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed..... 25%

if blocked or trimmed, and in chief value of manila hemp or such materials 40%

See Hats.

284— " manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances or any of them is the component material of chief value, not provided for 35%

" marline; hemp cordage, T. D. 32,488.

273— " mats 30%

" muffiers; as hemp wearing apparel, T. D. 10,864.

415— " New Zealand, binding twine. See Binding twine..... Free.

" New Zealand; fibrous vegetable substance not dressed or manufactured, T. D. 24,845.

278— " or hemp and india rubber, bands, bandings, belts, beltings, bindings, cords, ribbons, tapes, webs and webbings, not otherwise provided for..... 30%

278— " or hemp and india rubber wearing apparel..... 40%

280— " pile fabrics, whether or not the pile covers the entire surface, and all articles manufactured from such fabrics, not provided for 40%

283— " plain woven fabrics, not including articles, finished or unfinished, or of which hemp is the component material of chief value 30%

278— " ribbons 30%

273— " rugs 30%

" sail cords; manufacture of hemp, T. D. 14,405.

" school bags, manufactures of hemp, T. D. 5,834.

45— " seed oil .....3 cts. per gal.

Par.

595—Hemp seeds ..... Free.
283— " shirting cloth 30%
" soles; outing shoes; as hemp wearing apparel, T. D. 33,050.
278— " tapes 30%
269— " threads, twines, or cords, made from yarn not finer than 5 lea or number 20%
if finer than 5 lea or number..... 25%
485— " tow of ..... Free.
" waste; as tow of hemp, T. D. 9,381.
566— " waste, used chiefly for paper making..... Free.
278— " webs and webbings 30%
270— " yarns. See Flax yarns.
Hemstitched articles; measurement of, includes both sides of the hemstitch, T. D. 25,195.
Henbane; drug.
Henna leaves; drug.
Henriettas; silk and wool dress goods, T. D. 10,571.
Hens, mechanical, eggs for; toys, T. D. 24,785.
" mechanical; not toys, but articles of metal, T. D. 17,245.
210—Herbaceous peony bulbs .....$10.00 per 1,000.
Herbal extracts; medicinal preparation, T. D. 9,227.
Herbaline; as hay, T. D. 26,516.
Herbs, culinary; spices, T. D. 32,960.
" crushed or ground in alcohol; as alcoholic compounds, T. D. 30,228.
" mixed, ground; drugs advanced, T. D. 28,205.
235— " or herb leaves in glass or other small packages for culinary use 20%
" See Drugs.
44—Herring oil .....3 cts. gal.
Heroin, is a derivative of opium, T. D. 29,657.
Herophones; musical instruments, T. D. 13,790.
Herva matte; medicinal preparation, T. D. 7,918.
Hessian cloth; plain woven jute fabric of single threads, T. D. 14,379.
Heva yerba, Brazilian tea; manufactured article not provided for, T. D. 3,909.
Hexamethylentetramin; medicinal preparation, T. D. 27,394.
504—Hide cuttings, raw, with or without hair..... Free.
" cuttings, require disinfection. See Hides.
505— " rope ..... Free.
Hides, buffalo, lime cured; leather not provided for, T. D. 18,601.
" buffalo, require disinfection, T. D. 31,981.
" cattle, require disinfection, for regulations. See T. D. 30,583, 30,913, 31,083, 31,960, 32,153, 33,501.
" chrome tanned; leather, T. D. 30,069.
" cut into small squares; manufactured article not provided for, T. D. 29,339.
" elk, dressed; leather not provided for, T. D. 14,060.
" horse; require disinfection, T. D. 28,336.
" horse, tanned; leather not provided for, T. D. 32,342.
" horses; hides not provided for, T. D. 18,871.

Par.

Hides, lime cured; leather, T. D. 18,601.

604— " not provided for ..... Free.

506— " of cattle, raw or uncured, or dry, salted, or pickled... Free.

" of neat cattle, importation prohibited; but Secretary of Treasury may suspend prohibition. Sec. IV, Par. H, Sub Sec. 1.

" removal of hair by liming is not dressing, T. D. 3,720.

" white buff; as leather not provided for, T. D. 31,923.

123—Hinges, finished, or hinge blanks, of iron or steel..... 10%

Hinoki baskets; wood baskets, T. D. 31,497.

" cloth; manufacture of cotton and grass, grass chief value, T. D. 25,805.

" is chip, T. D. 32,274.

" tissue or cloth; manufacture of chip, T. D. 32,274.

Hippopotamus teeth, manufactures of; as manufactures of ivory, T. D. 22,483.

Hoarhound leaves; drugs.

595— " seeds ..... Free.

554—Hobnails ..... Free.

Hoes, forged, edges ground; articles of metal, T. D. 32,080.

Hog cholera vaccine; vaccine virus, T. D. 29,407.

171—Hogsheads, empty 15%

Hollands, cotton bookbinders' cloth; cotton cloth, filled, T. D. 10,558.

254— " cotton window 25%

125—Hollow ware, cast, coated, glazed, or tinned..... 10%

134— " ware, table, kitchen, and hospital utensils, of aluminum, or of iron or steel, enameled or glazed. See Table utensils 25%

Holly cuttings, with leaves and berries; crude vegetable substance, T. D. 23,665.

Holy water sprinklers, willow twigs; manufacture of willow, T. D. 25,554.

Homatropin hydrobromate; alcoholic medicinal preparation, T. D. 20,052.

Homeriana; medicinal preparation, T. D. 6,564.

Hone stone, not manufactured into hones or whet stones; mineral substance partially manufactured, T. D. 27,458, 31,616.

507—Hones ..... Free.

" for polishing and other purposes, but not for sharpening; articles of earthy or mineral substance, T. D. 32,989.

206—Honey .....10 cts. gal.

" cake; sweetmeat, T. D. 29,298.

354—Hoods, fur. See Hats..... 45%

335— " of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured, but not blocked or trimmed.. 25%

if blocked or trimmed, and in chief value of such materials. See Hats..... 40%

Hoof pads; according to material of chief value, T. D. 6,994.

" picks; not saddlery, according to material, T. D. 31,593.

508—Hoofs, unmanufactured ..... Free.

Par.

151—Hooks and eyes, metallic, and parts thereof..... 15%
136— " fish 30%
" ligature; as needles not provided for, T. D. 27,163.
136— " snelled 30%
" without the eyes; as hooks and eyes, T. D. 23,517.
509—Hoop iron or steel, cut to lengths, or wholly or party manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity ..... Free.
107— " iron or steel, not provided for..... 10%
647— " poles, not provided for ..... Free.
107—Hoops, barrel, iron or steel 10%
" barrel, willow; manufactures of willow, T. D. 25,581.
" barrel, wood; manufacture of wood, T. D. 15,711.
Hop bitter ale; as ginger ale, T. D. 15,840.
" cloth; colored, plain woven jute fabric, single yarns, T. D. 32,320.
207— " extract 50%
647— " poles, not provided for ..... Free.
510— " roots for cultivation ..... Free.
" waste; lupulin, T. D. 14,051.
207—Hops .....16 cts. lb.
Horn, comb blanks; manufacture of horn, T. D. 3,720.
" deer, sliced thin, Chinese medicine; horn unmanufactured, T. D. 24,936.
368— " manufacture of, not provided for..... 20%
368— " or horn and metal, combs 25%
" pieces of, cut to length, and stained; manufactures of horn, T. D. 9,993.
" pith; glue stock, T. D. 4,786.
" pith sizing; manufactured article not provided for, T. D. 4,750.
" sheets; manufactures of horn, T. D. 12,705.
" strips, dress bones ready for use; as horn strips, unmanufactured, T. D. 19,484.
" strips, for knife handles; horn strips, unmanufactured, T. D. 12,802.
511— " strips, unmanufactured ..... Free.
511— " tips, unmanufactured ..... Free.
511—Horns and parts of, unmanufactured..... Free.
" boat; articles of metal, T. D. 3,955.
" hollow, with pith, or with pieces of hide, tendons, etc., attached; require disinfection, T. D. 33,501.
" musical instruments, T. D. 13,241.
Hors d'oeuvre; as olives, T. D. 27,616.
Horse blankets; as blankets, T. D. 24,701.
" chestnuts, extract of; foamine; manufactured article not provided for, T. D. 26,902.
" clippers; articles of metal, T. D. 31,657.
" hair and cotton carpet, horse hair chief value; as carpet in part of cotton, T. D. 13,673.
519— " hair, artificial or imitation 35%

Par.

319—Horse hair, artificial or imitation, articles or fabrics composed of 60%

503— " hair, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not provided for ..... Free.

288— " hair, cloths, not provided for 25%

" hair hats; as articles composed of artificial horse hair, T. D. 32,357.

" hair, manufactures of, not provided for; as articles composed of artificial horse hair, T. D. 32,357.

" hair press cloth; as hair press cloth, T. D. 27,445.

885— " hair, real, braids, plaits, and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained 15%

if bleached, dyed, colored, or stained. See Braids.. 20%

" hides; hides not provided for, T. D. 18,871.

" hides; require disinfection, T. D. 28,236.

" hides, tanned; leather not provided for, T. D. 32,842.

" radish roots; crude vegetable substance, T. D. 33,413. 33,414.

391— " rakes, in whole or in parts, including repair parts.... Free.

" shears; article of metal, T. D. 31,657.

" shoe calks; article of metal, T. D. 30,358.

" shoe calks; not further manufactured than forged; forgings of iron or steel, T. D. 30,601.

534— " shoe nail rods ..... Free.

554— " shoe nails ..... Free.

554— " shoes, iron or steel ..... Free.

" shoes, with hemp packing; as horse shoes, T. D. 28,512.

186—Horses 10%

" American, into Canada or Mexico on business, if not away over three days, free on return, T. D. 31,687, 31,784.

" are not household effects, T. D. 30,162.

" are not personal effects, T. D. 25,385.

" artificial eyes for; articles of glass painted, T. D. 26,993.

" blankets and halters accompanying; are similar to coverings; free, if horses are free, T. D. 33,054.

" circus or performing; are not for exhibition or competition for prizes; are dutiable, T. D. 10,814.

" domestic, taken abroad for personal use by owner, may be registered under Art. 600, Cust. Regs., and returned free, T. D. 30,608.

" from Asia or Africa; importation prohibited, T. D. 31,081.

" mare with colt, colt dutiable, T. D. 29,983.

" rejected by Canadian veterinarian, may be returned free as non importation; formal entry not required, T. D. 30,305.

" saddle horses and teams, brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale

Par.

on approval, may be imported under six months' bond. Sec. 4 J, Sub Sec. 4 ..... Free.

391—Horses straying across the boundary line into any foreign country, or driven across such boundary line for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months ..... Free.

Hose, cotton, wire wound; according to material of chief value, T. D. 31,675.

274— " hydraulic, or flume, made in whole or in part of cotton, flax, hemp, ramie, or jute .....7 cts. lb.

127— " metal, flexible. See Metal tubing..... 20%

259—Hosiery; stockings, hose and half hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not provided for..... 20%

260— " stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished;

if valued at not more than 70 cents per dozen pairs. 30%

if valued at more than 70 cents, and not more than $1.20 per dozen pairs..... 40%

if valued at more than $1.20 per dozen pairs..... 50%

288— " stockings, hose and half hose, made on knitting machines or frames, composed wholly or in chief value of wool, not provided for..... 20%

if selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, all of the above, composed wholly or in chief value of wool,

if valued at not more than $1.20 per dozen pairs... 30%

if valued at more than $1.20 per dozen pairs..... 40%

" is not regalia, T. D. 9,197.

134—Hospital utensils, hollow ware, of aluminum, or of iron or steel, enameled or glazed. See Table utensils.. 25%

Hospitals cannot import books, maps, music, engravings, photographs, etchings, lithographs, or charts, nor philosophical and scientific apparatus, utensils, instruments and preparations, free of duty, not being established solely for educational, philosophical, or scientific purposes, T. D. 22,279.

176—House furniture wholly or in chief value of wood, wholly or partly finished 15%

428—Household effects, if used abroad not less than one year. See Effects, household ..... Free.

Hubs for wheels, wood, completed manufacture of wood, T. D. 14,299.

647— " for wheels, wood, rough hewn, sawed, or bored, not provided for ..... Free.

Huckleberry cider; fruit juice, T. D. 29,946.

Par.

Huckabuck towels; are flax woven articles, T. D. 12,647.

190—Hulled barley ..... 1 ct. lb.

Hulls, corn; manufactured article not provided for, T. D. 26,016.

" cotton seed; importation prohibited, except from Imperial Valley, Lower California, T. D. 33,574.

192— " oat, per 100 lbs. ..... 8 cts.

" pea; crude vegetable substance, T. D. 23,431.

Human bones, mounted; preparation of anatomy, T. D. 32,943.

351— " hair, if cleaned or commercially known as drawn, but not manufactured 20%

351— " hair, manufactures of. See Hair, human..... 35%

351— " hair nets and nettings, manufactured of..... 35%

351— " hair, raw 10%

Hunters' guns; may be tools of trade, T. D. 10,967.

Hunyadi Janos water; natural mineral spring water, T. D. 7,023.

210—Hyacinth, bulbs ..... $2.50 per 1,000.

Hydrastin, hydrochlorate; medicinal preparation, T. D. 12,698.

18—Hydrate, chloral 25%

6— " of alumina 15%

580— " of potash, when not containing more than 15% of caustic soda ..... Free.

" of potassium; hydrate of, or caustic potash, T. D. 29,644.

67— " of soda ..... ¼ ct. lb.

18— " terpin 25%

444—Hydraulic cement ..... Free.

274— " hose, made in whole or in part of cotton, flax, hemp, ramie, or jute ..... 7 cts. lb.

Hydrochinon; coal tar preparation, T. D. 25,017.

Hydrochlorate of cocaine; salt of cocaine, T. D. 20,050.

" of toluidin; coal tar preparation, T. D. 28,374.

425—Hydrographic charts ..... Free.

Hydron blue; coal tar color, T. D. 33,391.

Hydroquinone; coal tar preparation, T. D. 27,426.

449—Hydroxide of chromium, crude ..... Free.

" of sodium; is caustic soda, T. D. 21,322.

Hygienic cotton, treated with antiseptic mercurial preparation; as mercurial medicinal preparation, T. D. 27,328, 28,171.

" wood wool. See Hygienic cotton.

Hyoscamine sulphate; alcoholic medicinal preparations, T. D. 11,973.

" pure amorph.; alcoholic medicinal preparation, T. D. 13,701.

Hyoscyamus, extract; medicinal preparation, T. D. 11,201.

Hypnol; alcoholic medicinal preparation, T. D. 15,173.

Hypodermic needles; articles of metal, T. D. 27,801.

67—Hyposulphite of soda ..... ¼ ct. lb.

Hyssop; drug, T. D. 26,735.

" seed; seed not provided for, T. D. 26,735.

Par.

I

512—Ice ..... Free.
Iceland moss; drugs.
Ichden; ichthyol oil, T. D. 32,225.
Ichtho sulfol; ichthyol oil, T. D. 32,225.
Ichthosan; ichthyol oil, T. D. 32,225.
Ichthyodim; ichthyol oil, T. D. 32,225.
Ichthyol ammonium; ichthyol oil, T. D. 30,315.
561— " oil ..... Free.
" preparations or salts; chemical compound, T. D. 30,315.
" sodium; chemical compound, T. D. 30,315.
Icina; as chocolate, T. D. 12,380.
Illipe nuts; nuts not provided for, T. D. 33,511.
" oil; nut oil, T. D. 31,478.
Imitation bort; mineral substance partially manufactured, T. D. 17,632.
357— " pearls and parts thereof, for use in the manufacture of jewelry 20%
357— " precious stones, for use in the manufacture of jewelry. 20%
" precious stones in form of beads, are not beads, but imitation precious stones, T. D. 27,420, 31,851, 31,912.
" precious stones. See Precious stones, and stones.
241— " of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than ..... $1.75 gal.
Immigrant; an American citizen cannot be, T. D. 30,615.
Immigrant's effects; automobile not, T. D. 31,706.
" effects; cows as. See T. D. 29,173.
" effects; number of horses not limited, T. D. 27,508.
398— " teams of animals, including their harness and tackle, and wagons or other vehicles actually owned by them, and in actual use for the purpose of such immigration ..... Free.
Immortelles, bleached or dyed; as ornamental flowers, T. D. 31,524.
" natural, dried; cut flowers, preserved, T. D. 31,524.
Imogara; taro stems or tops; a Japanese edible vegetable, T. D. 27,020.
226—Impurities, no allowance for, in nuts of any kind, shelled or unshelled.
212— " no allowance for, in seeds provided for in this paragraph.
" only such as are not commonly present in the merchandise, may be allowed, T. D. 31,408.
95—Incandescent electric light bulbs and lamps, with or without filaments 30%
Incense; joss sticks or lights; as joss stick or joss light, T. D. 29,795.
" powder; manufactured article not provided for, T. D. 10,232.

Par.

Incense powder or sticks; fly incense, also called punk; manufactured article not provided for, T. D. 32,699.
" powder; various gums and chemical salt; chemical salt chief value; as chemical salt, T. D. 10,232.
" with metal holder; an entirety, article of metal, T. D. 25,864.
Incrusted stones; are imitation precious stones, T. D. 27,292.
Incubators, infant; are not philosophical or scientific apparatus, T. D. 19,054.
India ink; as ink, T. D. 7,714.
648— " malacca joints, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes ..... Free.
150— " rubber and lahn, fabrics, ribbons, beltings, toys, or other articles 40%
150— " rubber and lame, fabrics, ribbons, beltings, toys, or other articles 40%
150— " rubber and tinsel wire, fabrics, ribbons, beltings, toys, or other articles 40%
" rubber balloons, uninflated; are not toys, but manufacture of india rubber, T. D. 10,889.
" rubber brooches; manufacture of india rubber, T. D. 33,367.
" rubber cement; all other cement, etc., T. D. 13,769.
513— " rubber, crude, and milk of, and scrap or refuse, fit only for remanufacture.
368— " rubber, manufacture of, not provided for..... 10%
368— " rubber, manufactures of, commonly known as druggists' sundries 15%
369— " rubber, vulcanized, known as "hard rubber," manufactures of, not provided for 25%
272— " straw matting .....2½ cts. sq. yd.
538—Indian madder, ground or prepared, and all extracts of..... Free.
55— " red 10%
Indigo auxiliary; zinc dust, T. D. 23,688.
" coal tar; is synthetic indigo, T. D. 20,925.
514— " dyes obtained from ..... Free.
" extract, paste, carmined, and indigotine; dyes derived from indigo.
514— " natural or synthetic, dry or suspended in water..... Free.
" powdered; as indigo, T. D. 23,256.
" paste, brominated or chlorinated; dye derived from indigo, T. D. 33,192.
514— " synthetic, dry or suspended in water..... Free.
" white; extract of indigo, T. D. 12,701.
Indigotine; carmined indigo, T. D. 3,953.
Index; is not a periodical, T. D. 9,259.
454—Indicus, cocculus ..... Free.
355—Indurated fiber ware 25%
Infants' food, cocoa powder and other substances; as cocoa, T. D. 31,568.
" food; Deligraince's; powdered cocoa, T. D. 31,568.

Par.

Infants' food, lacteous farina; manufactured article not provided for, T. D. 6,926.
Infusorial earth; is tripoli, T. D. 19,980.
Ingot molds; articles of metal, T. D. 31,589.
461—Ingots, copper, not manufactured or provided for..... Free
155— " nickel 10%
578— " platinum ..... Free
Initials, cotton, to sew on garments; are not labels, but articles embroidered with an initial, T. D. 33,660.
332— " paper or cardboard 25%
37—Ink 15%
" extractor, wood and acid; manufacture of wood, T. D. 12,204.
" India; as ink, T. D. 7,714.
37— " powders 15%
" reservoir, metal with ink powder; articles of metal, T. D. 25,385.
Insane asylums; not entitled to import free, T. D. 326.
Insect powder; drug advanced in value and condition, T. D. 6,161.
Insects, dried. See Drugs.
478— " eggs ..... Free.
358—Insertings, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of.... 60%
Insoles; as wearing apparel, T. D. 33,018.
Inspection of animals, T. D. 28,212.
" of dogs, T. D. 31,151.
340—Insulation, cork, wholly or in chief value of granulated cork, in slabs, boards, planks, or molded forms..¼ ct. lb.
Insulating tape, cotton; manufacture of cotton, T. D. 33,658.
Intaglio, imitation; is imitation precious stone, T. D. 24,581.
" rock crystal; are precious stones, T. D. 27,032.
Intarsia, wooden articles inlaid with metal; according to material of chief value, T. D. 32,046.
419—Integuments of animals, crude, dried or salted for preservation only, and unmanufactured, not provided for... Free.
419—Intestines of animals, crude, dried or salted for preservation only, and unmanufactured, not provided for.... Free.
Interlining, wool; is not wool cloth or lining, but manufacture of wool, T. D. 28,536.
Internal revenue stamps; must be affixed to and canceled by importer while merchandise is in customs custody, T. D. 2,786.
" revenue tax on French alcohol; 220 francs per hecto litre, T. D. 30,222.
" revenue tax on manufactured tobacco scraps, and sweepings. Secs. 31, 32, 33, Act. Aug. 5, 1909..8 cts. lb.
" revenue tax on oleomargarine; domestic, colored 10 cts. lb., uncolored ¼ ct. lb. Act Aug. 2, 1886, Act May 9, 1902, Sec. 26; Act Aug. 5, 1909, T. D. 32,237.
foreign, 15 cts. lb., Act Aug. 2, 1886, Sec. 26; Act Aug. 5, 1909, T. D. 32,237.

Par.

Internal revenue tax on snuff. Secs. 31, 32, 33, Act Aug. 5, 1909 ..... 8 cts. lb.

" revenue taxes. Secs. 31, 32, 33, Act Aug. 25, 1909:
cigars and cheroots, weighing not over 3 lbs. per 1,000 ..... per M 75 cts.
weighing over 3 lbs. per 1,000 ..... per M $3.00.
cigarettes, weighing not over 3 lbs. per 1,000. per M $1.25.
weighing over 3 lbs. per 1,000 ..... per M $3.60.

Invar; an alloy of nickel and steel, nickel chief value, T. D. 26,818.

Inventions, models of; does not include molders' patterns, T. D. 31,132.

551— " models of. See Models ..... Free.

Invoice not required for bank bills, T. D. 24,583.

" required for gold or silver bullion unless imported as money, T. D. 13,392, 14,106.

" pro forma, entry by; if consular invoice is greater, value of consular taken in liquidation, T. D. 32,567.

" pro forma, entry by; if consular invoice is less, entered value taken in liquidation, T. D. 32,107.

Invoices, erroneous description of goods on; take duty on goods really found. Art. 1,044, Cust. Regs.

" errors in; what may be corrected, T. D. 4,180.

" not required for gold dust or bullion when imported as money, T. D. 13,104, 13,392.

" consular required on shipments of personal effects when not accompanying the passenger, valued over $100, T. D. 21,872.

" for household effects, consular is required on all entries, whether dutiable or free, exceeding $100 in value, T. D. 21,872, 22,902.

" fraudulent, are not condoned by addition to value on entry, T. D. 8,013.

" from employers of convict labor must be accompanied by a certificate under oath that the articles were not produced wholly or in part by convict labor, T. D. 14,353.

" incorporation of master's certificate allowed, T. D. 16,048.

" made up on tissue paper and press copies of invoices will be rejected. Cust. Regs. 1908, Art. 183.

" manufacturer must declare before consul at place of shipment, T. D. 17,524.

" may be made up in any language, T. D. 11,154.

" may cover shipments of several consignors sent to one consignee, T. D. 12,602, 13,012.

" may cover goods for different parties if consigned to agent of shipper, T. D. 14,081, 22,923.

" must show port of entry, T. D. 11,430.

" must be made out in the weights and measures of the place of purchase, T. D. 3,455.

" must be certified in district where goods are when purchased, T. D. 17,524.

Par.

Invoices must be made up on firm and durable paper, and legibly written in permanent ink. Cust. Regs. 1908, Art. 183.

" must not include goods shipped by different vessels. Cust. Regs. of 1908, Art. 189.

" must show separate contents and value of each package, T. D. 2,625.

" must be made up in currency actually paid for purchased goods, T. D. 25,596. Sec. III, Par. C.

" no allowance for changes made by shippers after certification by United States consul, T. D. 19,358.

" overvalued for purpose of reducing rate of duty must be appraised at actual market value to determine correct rate of duty, T. D. 4,913.

" of sugar may be made in conditional terms, T. D. 16,391, 16,414.

" of tobacco, covering filler or wrapper or mixed, must so state, giving quantity, etc., T. D. 26,792.

" pro forma, need not be made abroad, T. D. 4,338.

" pro forma cannot be used if triplicate is on file in custom house, T. D. 16,520.

" of insecticides, Paris green, lead arsenates, and fungicides; must have a certificate that the goods are not falsely labeled, nor dangerous to health, nor forbidden entry or sale or restricted in sale where made, etc., T. D. 31,847.

" of $100 or over must be certified before a consul, T. D. 4,338. Sec. III, Par. D.

" are not required for goods in transit from port to port in United States, T. D. 15,348.

" are not required for specie, T. D. 11,895, 16,884.

" are not required for paper bank bills or currency, T. D. 13,109, 24,583.

" authentication of, after shipment, is not necessarily void, T. D. 1,668.

" cannot be certified by ex-consul, T. D. 16,141.

" cannot be certified by a clerk in absence of consul, T. D. 21,769.

" corrected consular, T. D. 23,141, 23,519.

" extracts certified by collector of another port may be received, T. D. 17,462.

" for "free goods" must be certified by a consul, T. D. 10,580.

" for household and personal effects should give separate value for each package, T. D. 13,005.

" for shipments of $100 or over in value, purposely divided into lots under $100 in value, must be rejected, T. D. 12,420.

" of pulp wood must show whether rough, peeled, or rossed, T. D. 30,566.

" pro forma, entry by, is not tentative, T. D. 31,975.

" pro forma, under $100 in value subject to Sec. III, Par. I, T. D. 26,691.

Par.

Invoices should state the value of the goods "per se" and the several items of costs and charges separately, T. D. 11,962, 13,458, 13,480, 13,630, 13,646, 18,409.

" substitution of pro forma for consular not allowed, T. D. 15,356.

" substitution of corrected, not allowed after appraiser's action, T. D. 15,557.

" to replace undervalued consignments not allowed, T. D. 17,295.

" under $100 do not require consular certificate, T. D. 10,293.

38—Iodide, potassium ..... 15 cts. lb.

515—Iodine, crude ..... Free.

515— " resublimed ..... Free.

38—Iodoform ..... 15 cts. lb.

516—Ipecac ..... Free.

Iramame; beans, parched; a Japanese edible vegetable, T. D. 27,020.

517—Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum ..... Free.

210—Iris Germanica, bulbs ..... $10.00 per 1,000.

210— " Kaempferri, bulbs ..... $10.00 per 1,000.

" roots, live; nursery stock not provided for, T. D. 28,131.

Iron, anchors, old; is not scrap iron, T. D. 27,445.

" and ammonium citrate; chemical compound, T. D. 31,708.

" and cerium, alloy of; metal unwrought, T. D. 30,754.

114— " and steel, wire, coated by dipping, galvanizing, or similar process with zinc, tin, or other metal..... 15%

" articles, galvanized; if dutiable as articles of metal not provided for, under Par. 167, do not pay additional duty for galvanizing, T. D. 31,117.

167— " articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for... 20%

103— " bar 5%

" bar ends; as scrap iron, T. D. 31,352.

103— " bars or shapes of, rolled or hammered, not provided for 5%

518— " blooms, not provided for ..... Free.

" bog ore; as iron ore, T. D. 13,943.

" boiler, double, inner kettle enameled, with stirring attachment; article of metal, T. D. 33,018.

" boiler punchings; scrap iron, T. D. 8,054.

" boiler shearings; as scrap iron, T. D. 11,356.

" boilers, of plate iron; as articles of metal, but not less than the duty on the plate iron, T. D. 7,536.

" by hydrogen; medicinal preparation, T. D. 1,747.

" cannon, old; is not scrap iron, T. D. 24,549.

125— " cast, andirons 10%

125— " cast, castings of, which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting

Par.		
	process but not made up into articles or finished machine parts	10%
125—Iron,	cast, castings wholly of	10%
"	cast, frying pans; vessels of cast iron, T. D. 3,669.	
125— "	cast, hatters' irons	10%
125— "	cast, hollow ware, coated, glazed, or tinned	10%
125— "	cast, irons for tailors, hatters, and sadirons	10%
125— "	cast, pipe of every description	10%
125— "	cast, plates and stove plates	10%
125— "	cast, plates, which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles or finished machine parts	10%
125— "	cast, sadirons	10%
125— "	cast, stove plates	10%
125— "	cast, tailors' irons	10%
125— "	cast, vessels wholly of	10%
"	castings; articles made up of more than one casting; are not, but are articles of metal, T. D. 32,227.	
"	castings, finished article made of; article of metal, T. D. 32,655.	
"	castings, malleable, galvanized; article of metal, T. D. 32,506.	
"	castings, malleable, tinned; articles of metal, T. D. 8,180.	
125— "	castings of malleable, not provided for	10%
"	chains, old, worn out; as scrap iron, T. D. 28,602.	
448— "	chromate of	Free.
"	cinders; as scrap iron, T. D. 11,650.	
"	clippings; as scrap iron, T. D. 22,049.	
"	coils, heating, complete apparatus; article of metal, T. D. 28,351.	
"	color of lac; as varnish, T. D. 2,039.	
"	cotton tie buckles, old, but in good condition; are not scrap iron, T. D. 27,550.	
"	crank shaft; article of metal, T. D. 8,266.	
"	crop ends; as scrap iron, T. D. 31,352.	
"	crop ends, charcoal iron; as scrap iron, T. D. 22,049.	
"	date nails, cast, malleable, galvanized; articles of metal, T. D. 32,506.	
"	die blocks; articles of metal, T. D. 31,589.	
"	dirt (rust and scales), as scrap iron, T. D. 4,881.	
"	draw plates; as iron forgings, not advanced, etc., T. D. 31,774.	
"	drums, old, worn out; as scrap iron, T. D. 28,817.	
"	filings; articles of metal, T. D. 7,816.	
"	fire place sets; articles of metal, T. D. 32,227.	
"	fish plates, old; as scrap iron, T. D. 27,297.	
"	floor plates, cast; as iron castings, T. D. 11,093.	
"	frame work, structural, for building; not an entirety, T. D. 7,773.	
"	gear blanks; as iron forgings, T. D. 33,145.	
"	gear wheels; machined iron castings, T. D. 31,524.	
"	grinding plates, cast; cast iron plates, T. D. 30,981.	

Par.		
112—Iron	grit; that can be used for abrasives	30%
"	heel plates, for shoes; castings of malleable iron, T. D. 33,409.	
"	hydrated oxide of; chemical compound, T. D. 9,265.	
103— "	in coils or rods, not provided for	5%
518— "	in forms less finished than iron in bars, and more advanced than pig iron, except castings not provided for	Free.
"	ingot molds; articles of metal, T. D. 31,589.	
518— "	kentledge	Free.
"	ladles, advanced beyond forging; articles of metal, T. D. 31,478.	
"	ladles, rough; iron forgings, T. D. 17,732.	
"	locomotive tires, old; are not scrap iron, T. D. 24,369.	
518— "	loops, not provided for	Free.
"	machine parts, cast; as iron castings, T. D. 33,517.	
"	mantel sets; articles of metal, T. D. 32,227.	
"	meteoric; a crude metallic mineral substance, T. D. 33,145.	
"	mill, old and damaged; is not scrap iron, T. D. 26,356.	
"	muck bar ends; as scrap iron, T. D. 31,352.	
103— "	muck bars	5%
"	nails. See iron or steel nails.	
"	nails, cut, galvanized; as iron nails, T. D. 26,390.	
"	nails, malleable; as wrought iron nails, T. D. 7,257.	
"	old; is not junk, but scrap iron, T. D. 26,917, 28,711.	
106— "	or steel anchors or parts thereof	12%
104— "	or steel, angles	10%
121— "	or steel, axle bars, without reference to the stage or state of manufacture, not otherwise provided for	10%
121— "	or steel, axle blanks, without reference to the stage or state of manufacture, not otherwise provided for.	10%
121— "	or steel, axle forgings, without reference to the stage or state of manufacture, not otherwise provided for	10%
121— "	or steel, axles, fitted in wheels, or parts of wheels, of iron or steel, dutiable at the same rate as the wheels in which they are fitted.	
121— "	or steel, axles, or parts thereof, without reference to the state or stage of manufacture, not otherwise provided for	10%
115— "	or steel, band, articles not provided for, manufactured wholly or partly from, or in chief value of, not less than duty imposed on the band iron or steel.	
509— "	or steel, band, cut to lengths	Free.
109— "	or steel, band, galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals	15%
107— "	or steel, band, not otherwise provided for	10%
509— "	or steel, band, wholly or partly manufactured into ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity	Free.
107— "	or steel, barrel hoops	10%
113— "	or steel, bars, cold rolled, cold drawn, cold hammered, or polished in any way in addition to the	

Par.		
	ordinary process of hot rolling or hammering not provided for	10%
104—Iron	or steel, beams	10%
122— "	or steel, blacksmiths' hammers, tongs, and sledges	10%
105— "	or steel, boiler or other plate, not provided for	12%
123— "	or steel, bolt blanks	10%
123— "	or steel, bolts, with or without threads or nuts	10%
151— "	or steel, buckles, belt, trouser or waistcoat. See Buckles	15%
104— "	or steel, building forms	10%
104— "	or steel, bulb beams	10%
142— "	or steel, car tires or parts thereof	20%
104— "	or steel, car truck channels	10%
126— "	or steel, chain or chains, of all kinds, not provided for	20%
104— "	or steel, channels	10%
104— "	or steel, columns or parts or sections of columns	10%
554— "	or steel, cut nails	Free.
122— "	or steel crow bars	10%
554— "	or steel, cut spikes	Free.
104— "	or steel, deck beams	10%
404— "	or steel, drums, of either domestic or foreign manufacture, used for the shipment of acids or other chemicals, which shall have been actually exported from the United States	Free.
	Proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury.	
587— "	or steel, flat rails, punched	Free.
113— "	or steel, flat rods, up to six inches in width ready to be drawn or rolled into wire or strips, in coils or otherwise, not provided for	10%
127— "	or steel, flues, lap welded, butt welded, seamed, or jointed	20%
127— "	or steel flues made from plate metal	20%
121— "	or steel, forgings for axles. See Iron or steel, axle forgings.	
"	or steel forgings; grinding to remove a burr and dipping in oil, is an advance in condition, T. D. 32,080.	
106— "	or steel, forgings, or of combined iron and steel, but not machined, tooled, or otherwise advanced in condition by any process of operation subsequent to the forging process, not provided for	12%
104— "	or steel, frames	10%
127— "	or steel furnaces, welded cylindrical	20%
104— "	or steel, girders	10%
112— "	or steel grit, suitable for abrasives	30%
112— "	or steel, grit, that can be used as abrasives	30%
122— "	or steel, hammers, blacksmiths'	10%
123— "	or steel, hinge blanks	10%
123— "	or steel, hinges, finished	10%
134— "	or steel, hollow ware, table, kitchen, and hospital utensils, or other similar hollow ware, enameled or glazed with vitreous glasses	25%

Par.		
115—Iron or steel, hoop, articles not provided for, manufactured wholly or partly from, or in chief value of, not less than duty imposed on the hoop iron or steel.		
509— " or steel, hoop, cut to lengths		Free.
109— " or steel, hoop, galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals		15%
107— " or steel, hoop, not otherwise provided for		10%
509— " or steel, hoop, wholly or partly manufactured into hoops, coated or not coated with paint or any other preparation		Free.
554— " or steel, horse shoe nail rods		Free.
554— " or steel, horse shoes		Free.
104— " or steel, joists		10%
123— " or steel, lock washers		30%
142— " or steel, locomotive, car, or other railway tires or parts thereof		20%
554— " or steel, mule shoes		Free.
554— " or steel, nails, hob, horse shoe, and all other of wrought iron or steel, not provided for		Free.
123— " or steel, nuts or nut blanks		5%
116— " or steel or articles wholly or partly manufactured of, no allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration.		
118— " or steel, or iron and steel combined, anvils, in whatever stage of manufacture		15%
106— " or steel or other metal, anti friction balls, finished or unfinished, and parts thereof		35%
106— " or steel or other metal, ball bearings, finished or unfinished, and parts thereof		35%
106— " or steel or other metal, roller bearings, finished or unfinished, and parts thereof		35%
554— " or steel ox shoes		Free.
127— " or steel pipes, lap welded, butt welded, seamed, or jointed		20%
115— " or steel, plate, articles not provided for, manufactured wholly or partly from, or in chief value of, not less than duty imposed on the plate iron or steel.		
105— " or steel, plate, not provided for		12%
109— " or steel plates, coated with tin or lead, or with a mixture of these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin		15%
137— " or steel plates, engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass		15%
109— " or steel plates, galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals.		15%
109— " or steel plates, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding		15%
104— " or steel posts or parts or sections of posts		10%

Par.		
587—	Iron or steel railway bars	Free.
108—	" or steel railway fish plates	10%
108—	" or steel railway splice bars	10%
142—	" or steel railway tires or parts thereof	20%
138—	" or steel rivets, not provided for	20%
113—	" or steel rods, smaller than 20/100 of an inch in diameter, shall be classed and dutiable as wire.	
112—	" or steel sand, that can be used as abrasives	30%
104—	" or steel sashes	10%
518—	" or steel scrap	Free.
140—	" or steel screws, commonly called wood screws	25%
115—	" or steel scroll, articles not provided for, manufactured wholly or partly from, or in chief value of, not less than duty imposed on the scroll iron or steel.	
109—	" or steel, scroll, galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals	15%
107—	" or steel, scroll, not otherwise provided for	10%
115—	" or steel sheet, articles not provided for, manufactured wholly or partly from, or in chief value of, not less than duty imposed on the sheet iron or steel.	
109—	" or steel sheets, blued	15%
109—	" or steel sheets, brightened	15%
109—	" or steel sheets, cleaned by acid, or by any other material or process	15%
109—	" or steel sheets, coated with tin or lead, or with a mixture of these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates and taggers tin	15%
109—	" or steel sheets, cold hammered	15%
109—	" or steel sheets, cold rolled, smoothed only, not polished	15%
105—	" or steel sheets, common or black, of whatever dimensions, whether plain, corrugated or crimped	12%
109—	" or steel sheets, galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals	15%
109—	" or steel sheets, glanced	15%
109—	" or steel sheets, planished	15%
109—	" or steel sheets, polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only	15%
109—	" or steel sheets, polished, planished, or glanced, by whatever name designated	15%
109—	" or steel sheets, tempered	15%
109—	" or steel sheets, which have been pickled	15%
109—	" or steel sheets, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding	15%
112—	" or steel shot, that can be used as abrasives	30%
105—	" or steel skelp, whether sheared or rolled in grooves or otherwise	12%
122—	" or steel sledges, blacksmiths	10%

Par.		
554—Iron	or steel spikes	Free.
123— "	or steel spiral nut locks	30%
127— "	or steel stays, lap welded, butt welded, seamed or jointed	20%
109— "	or steel strips, galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals	15%
105— "	or steel strips, not provided for	12%
104— "	or steel structural shapes, whether plain, punched, or fitted for use, or whether assembled or manufactured	10%
109— "	or steel taggers, coated with tin or lead, or with a mixture of these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin	15%
127— "	or steel tanks	20%
142— "	or steel tires, locomotive, car, or other railway, or parts thereof	20%
122— "	or steel tongs, blacksmiths'	10%
104— "	or steel, TT	10%
122— "	or steel track tools	10%
127— "	or steel tubes, all other, finished, not provided for	20%
127— "	or steel tubes of plate metal	20%
127— "	or steel tubes, lap welded, butt welded, seamed, or jointed	20%
141— "	or steel umbrella and parasol ribs. See Umbrella ribs	35%
141— "	or steel umbrella and parasol stretchers. See Umbrella stretchers	35%
123— "	or steel washers	5%
122— "	or steel wedges	10%
142— "	or steel wheels for railway purposes, or parts thereof. Provided, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.	20%
114— "	or steel wire coated with metal	15%
114— "	or steel wire, covered with cotton, silk, or other material	15%
114— "	or steel wire, flat	15%
554— "	or steel wire nails made of wrought iron or steel	Free.
113— "	or steel wire rods, cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering not provided for	10%
113— "	or steel wire rods, rivet, screw, fence, nail, and other wire rods, whether round, oval, or square, or in any other shape, in coils or otherwise, not provided for.	10%
114— "	or steel wire, round	15%
"	ore, hematite, ground or levigated; a color, T. D. 29,497.	
518— "	ore, including manganiferous iron ore	Free.

Par.			
	Iron	ore; no allowance for moisture, T. D. 10,235.	
	"	ore refuse; chemical compound, T. D. 33,018.	
	"	oxide, levigated; a color, T. D. 29,497.	
55—	"	oxide of, or colcothar, not provided for.....	10%
	"	oxide of, hydrated; chemical compound, T. D. 15,013.	
	"	oxide, spent; unmanufactured article not provided for, T. D. 19,355.	
	"	oxide, with silica, alumina, and lime; wrought earth, T. D. 12,317.	
518—	"	pig	Free.
	"	pills; medicinal preparation, T. D. 6,837.	
158—	"	pins. See Pins	20%
125—	"	pipe, cast, of every description.....	10%
	"	pipe, second hand; as iron pipes, T. D. 32,884.	
	"	plate, bas relief; iron castings, T. D. 27,445.	
	"	plates, grinding, cast; as cast iron plates, T. D. 30,981.	
	"	propeller, to be attached to the importing vessel; is dutiable, article of metal, T. D. 9,185.	
	"	punchings; as scrap iron, T. D. 9,358.	
617—	"	pyrites, in its natural state, containing in excess of 25% of sulphur	Free.
	"	rails, old, defective; is not scrap iron, T. D. 26,639.	
	"	rods in bundles; straps allowed as tare, T. D. 6,405.	
103—	"	rolled or hammered, not provided for.....	5%
103—	"	round, not provided for	5%
112—	"	sand, that can be used as abrasive.....	30%
	"	scale; as scrap iron, T. D. 11,650.	
518—	"	scrap	Free.
	"	scrap, from Cuba, entitled to reciprocity rates, T. D. 33,116.	
	"	shackles, or adjustable chain links; articles of metal, T. D. 9,008.	
	"	shafting; article of metal, T. D. 14,629.	
	"	shapes, for automobiles, are shapes of rolled or hammered iron, T. D. 28,361.	
	"	shearings; scrap iron, T. D. 11,356.	
	"	sheets, enameled; articles of metal, T. D. 32,926.	
	"	sheets, japanned; article of metal, T. D. 28,512.	
	"	sheets, lacquered; articles of metal, T. D. 32,936.	
	"	sheets, painted; articles of metal, T. D. 32,936.	
	"	shot and shell, old; are not scrap iron, T. D. 6,001.	
112—	"	shot, that can be used as abrasive.....	30%
	"	silicate, ground; mineral substance partially manufactured, T. D. 32,830.	
518—	"	slabs, not provided for.....	Free.
518—	"	spiegeleisen	Free.
	"	spikes, for shoes; articles of metal, T. D. 26,890.	
	"	spikes, screw, railway; articles of metal, T. D. 25,711.	
103—	"	square	5%
	"	stay bolts; iron bolts, T. D. 15,159.	
	"	stud bolts; iron bolts, T. D. 15,159.	
462—	"	sulphate of	Free.

Par.

617—Iron, sulphuret of, in its natural state, containing in excess of 25% of sulphur ..... Free.
" tenter hooks; are not nails; articles of metal, T. D. 25,462.
" tie rods, with nuts and screws; as bolts, T. D. 6,968.
" toe calks; articles of metal, T. D. 1,038.
" trowels, finished; are not forgings; articles of metal, T. D. 8,532.
" washers, with non slipping device; as iron washers, T. D. 30,933.
" waste; as scrap iron, T. D. 18,080.
" wortles; iron forgings, T. D. 31,570.
518— " wrought, and scrap and scrap steel..... Free.
Nothing shall be deemed scrap iron or scrap steel except second hand or waste or refuse iron or steel fit only to be remanufactured.
125—Irons, and, cast iron..... 10%
" sad, cast, with wrought iron handles; as sad irons of cast iron, T. D. 27,384.
" sad, self heating; articles composed of metal, T. D. 31,708.
Isarol; ichthyol oil, T. D. 32,225.
Ischerogena; alcoholic medicinal preparation, T. D. 25,385.
34—Isinglass 25%
Isolepsis grass, prepared; as ornamental grass, T. D. 33,055.
268—Istle, cables and cordage. See Cables.....½ ct. lb.
" lariats; cordage composed of istle, T. D. 26,053.
415— " or Tampico fiber binding twine. See Binding twine.. Free.
497— " or Tampico fiber, not dressed or manufactured in any manner, and not provided for ..... Free.
285— " when dressed, dyed, or combed..... 20%
Istrian stone; is marble, T. D. 21,915.
Italian cloth, cotton; cotton cloth, T. D. 7,560.
290— " cloths, wholly or in chief value of wool..... 35%
341—Ivory bagatelle balls 50%
341— " billiard balls 50%
" billiard balls, unfinished; as manufactures of ivory, T. D. 13,559.
53— " black 15%
" blocks, for teapot handles; manufacture of ivory, T. D. 17,574.
" broken pieces, from manufacture of billiard balls; waste, T. D. 33,620.
" charms; manufacture of ivory, T. D. 28,468.
341— " chess balls 50%
341— " chessmen 50%
339— " collar or cuff buttons..... 40%
341— " dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, bagatelle balls, and poker chips..... 50%
341— " dominoes 50%
341— " draughts 50%
369— " manufactures of, not provided for..... 35%
341— " poker chips 50%
341— " pool balls 50%

Par.

Ivory, sawed or cut into lengths; as manufacture of ivory, T. D. 12,549.
" scales, for razor handles; manufacture of ivory, T. D. 32,822.
" strips, for piano keys; manufacture of ivory, T. D. 9,053.
339— " studs 40%
369— " tusks in their natural state, or cut vertically across the grain only, with the bark left intact..... 20%
339— " vegetable, buttons in size 36 lines and larger..... 35%
below 36 lines 45%
369— " vegetable, manufactures of, not provided for..... 35%
" vegetable, slabs; manufacture of vegetable ivory, T. D. 32,088.
" veneerings; manufacture of ivory, T. D. 17,336.
168—Ivy root, unmanufactured or cut into blocks. See Wood, briar 10%
Ixle; is istle, T. D. 6,804.

J

Jacinthe liquid; enfleurage grease, T. D. 32,455.
Jackets and jacketing, for printing machines, woven wool fabrics; manufacture of wool, T. D. 11,381.
" smoking; wearing apparel, T. D. 12,231.
Jaconette; cotton cloth, T. D. 6,328.
" proof sheeting; water proof cloth of cotton and india rubber, T. D. 31,568.
328—Jacquard designs on ruled paper, or cut on Jacquard cards. 25%
258— " figured, cotton, all other manufactures of..... 30%
258— " figured upholstery goods, cotton, or other vegetable fiber in the piece or otherwise..... 35%
" needles; needles not provided for, T. D. 27,899.
Jade, articles of, not jewelry; article of earthy or mineral substance, T. D. 25,051.
" balls pierced, or beads; precious stones cut, T. D. 26,802.
" cut for jewelry; precious stones cut, T. D. 29,624.
" is a precious stone, T. D. 29,624.
Jam, berry; fruit preserved in sugar, T. D. 28,248.
Jams, fruit; sweetmeats, T. D. 31,188.
519—Jalap ..... Free.
272—Japan straw matting .....2½ cts. sq. yd.
58— " varnish 10%
530—Japonica, terra ..... Free.
Jarah wood; not cabinet wood, T. D. 27,999.
Jardiniere, marble, by professional sculptor; as sculpture, T. D. 33,560.
Jars, glass. See Glass bottles.
Jasmine oil, synthetic; as jasmine oil, T. D. 25,361.
46— " or jasimine oil, not containing alcohol..... 20%
" water; floral water, T. D. 9,451.
Jasper, is precious stone, T. D. 29,832, 29,837.
Jatropha nuts; drugs, T. D. 34,533.

Par.

Jaune indien; anilin dye, T. D. 5,686.
Jeans; cotton cloth, T. D. 5,531.
Jeddo gum; drugs.

217—Jellies of all kinds 20%

Jelly, calves foot; as jellies of all kinds, T. D. 27,223.

Jet, imitation, articles of, made of cut glass; as articles of cut glass, T. D. 25,741, 26,624, 26,706.

" imitation, articles of, made of paste; as manufacture of paste, T. D. 31,506.

" imitation, articles of, made of pressed glass; as manufacture of glass, T. D. 25,741, 26,624, 26,706.

" imitation, buttons; buttons not provided for, T. D. 31,848.

" imitation; is dutiable according to material, T. D. 17,803.

" imitation, is not dutiable as colored glass, T. D. 24,547.

" imitation of; articles of, are not jewelry, T. D. 31,506.

" imitation of, is an imitation precious stone. D. L., Dec. 17, 1912.

" is not a precious stone, T. D. 26,706.

" is a semi precious stone. D. L., Dec. 17, 1912.

520— " unmanufactured ..... Free.

98— " wholly or partly manufactured into articles, or of which jet is the component material of chief value, not provided for 45%

360—Jewel boxes, leather or parchment, not jewelry..... 30%

Jewelry; articles of utility, regardless of value, not designed or suitable to be worn on the person as ornaments or trinkets, are not, T. D. 27,577, 27,777.

356— " articles valued above 20 cents per dozen pieces designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card cases, chains, cigar cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, millinery, military, and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles; all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enameled, washed, covered, or plated, including rolled gold plate, and whether or not set with precious or semi precious stones, pearls, cameos, coral, or amber, or with imitation precious stones, or imitation pearls 60%

stampings, galleries, mesh and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph..... 50%

" bone; manufacture of bone, T. D. 32,794.

356— " commonly or commercially so known, valued above 20 cents per dozen pieces..... 60%

Par.

Jewelry, dolls'; is not jewelry, but toys, T. D. 21,430.
" imitation; is commonly known as jewelry, T. D. 16,334.
" precious stones and settings for same packed together, are jewelry, T. D. 32,487.
" settings; as material for the manufacture of jewelry, T. D. 6,279.
" umbrella handles, set with imitation precious stones; are not, are dutiable according to material, T. D. 26,814.
Jewels, blanks of precious stones for; suitable as imported for jewelry; as precious stones, T. D. 31,270.
161— " for use in the manufacture of watches, clocks, or meters 10%
" masonic; are jewelry, T. D. 8,766.
" of precious stones for instruments other than watches, clocks, or meters; articles of earthy or mineral substance, T. D. 33,494.
Jewish prayer blocks; manuscript, T. D. 28,977.
Jews' harps; toys, T. D. 22,096.
Jipins rugs, wool; are wool draperies, as manufacture of wool, T. D. 9,980.
Jockeys, dumb; saddlery, T. D. 11,191.
Joss, Chinese; figure representing; not regalia, T. D. 8,133.
" house fittings; are not regalia, T. D. 29,817.
521— " light ..... Free.
521— " stick or joss light..... Free.
" stick with metal holder; articles of metal, T. D. 30,364.
" sticks, for setting off fireworks; as manufactured article not provided for, T. D. 32,699.
17—Jubes containing chemicals, drugs, medicinal and similar substances, whether dutiable or free, not less than. 25%
" glycerin; medicinal preparation, T. D. 26,117.
" licorice, medicated; medicinal preparation, T. D. 26,117.
561—Juglandium oil ..... Free.
247—Juice, cherry. See Cherry juice.
247— " fruit. See Fruit juice.
532— " lemon, containing not more than 2% of alcohol..... Free.
532— " lime, containing not more than 2% of alcohol..... Free.
247— " prune. See Prune juice.
532— " sour orange, containing not more than 2% of alcohol. Free.
Jujube; confectionery, T. D. 8,733.
Julep straws; manufactured article not provided for, T. D. 32,527.
Jumping beans; raw article not provided for, T. D. 28,741.
" jacks; toys, T. D. 1,725.
Juniper berries, extract; medicinal preparation, T. D. 12,905, 14,731.
46— " oil, not containing alcohol 20%
Junk; does not include any old metal or material for which special provision is made, T. D. 28,602, 30,489, 31,498, 32,122.

Par.

522—Junk, old ..... Free.
" old bottles are not, T. D. 24,046.
" old; new waste is not, T. D. 32,876.
Jus de cassis; fruit juice, T. D. 7,671.
497—Jute and jute butts, not dressed or manufactured in any manner, and not provided for ..... Free.
" bagging, Dundee. See Bagging.
" bagging for tailors' use, is not suitable for bagging cotton, T. D. 1,617, 6,709.
281— " bags or sacks made from plain woven fabrics of single jute yarns, not dyed, colored, stained, painted, printed, or bleached 10%
" brattice cloth. See Brattice cloth.
" buckram; as jute woven fabric, T. D. 20,611.
" burlaps; as jute woven fabrics, T. D. 4,097.
" burlaps, stiffened; jute woven fabric, T. D. 20,611.
497— " butts, not dressed or manufactured..... Free.
" canvas; jute woven fabrics, T. D. 14,249.
" canvas, twilled; manufacture of vegetable fiber not provided for, T. D. 14,249.
" card waste; is jute unmanufactured, T. D. 32,196.
273— " carpets and carpeting 30%
" embroidery canvas, double yarns; manufacture vegetable fiber not provided for, T. D. 14,137.
279— " fabrics, plain woven, of single jute yarns, by whatever name known, bleached, dyed, colored, stained, painted, printed, or rendered noninflammable by any process 10%
" fiber; is jute unmanufactured, T. D. 22,359.
274— " hydraulic or flume hose .....7 cts. lb.
" manufacture of; manufacture of vegetable fiber, not provided for.
273— " mats 30%
" matting; as carpeting of jute, T. D. 7,237.
" padding canvas, plain, single threads; jute woven fabrics, T. D. 12,357.
" pellisier padding; plain woven fabric of single jute yarn, T. D. 17,432.
408— " plain woven fabrics of single jute yarns by whatever name known, not bleached, dyed, colored, stained, printed, or rendered noninflammable by any process ..... Free.
408— " plain woven fabrics, of single yarns, waste of, suitable for the manufacture of paper..... Free.
" plain woven fabrics; plain woven refers to weave, and not to color; distinguishes from twilled and figured goods, T. D. 32,326.
" press cloth, not of single yarns, manufacture of vegetable fiber, T. D. 15,996.
" rejections; jute butts, T. D. 31,688.
273— " rugs 30%
" sash cord, plaited; manufacture of vegetable fiber, T. D. 12,360.

Par.

Jute scrims; plain woven jute fabrics of single yarns, T. D. 14,545.
" squares, with embroidery design; manufacture of vegetable fiber, T. D. 30,208.
" thread waste, fit for paper stock; as paper stock, T. D. 23,637.
" thread waste, not fit for paper stock; waste not provided for, T. D. 23,637.
" velours; are pile fabrics of vegetable fiber other than flax, hemp, or ramie, T. D. 5,963, 20,246.
" waste and cotton waste, mixed; waste not provided for, T. D. 32,681.

566— " waste, used chiefly for paper making..... Free.
267— " yarns, not provided for..... 20%
267— " yarns, single, not finer than 5 lea or number..... 15%
finer than 5 lea or number..... 20%

K

525—Kainite ..... Free.
Kakimonos; Japanese scroll painting; as painting, T. D. 29,464.
212—Kale seed .....6 cts. lb.
Kaleidoscopes, small; toys, T. D. 2,386.
Kali, citrated; chemical compound, T. D. 6,006.
" solution 50%; is caustic potash, T. D. 29,644.
Kalidunger; substance used only for manure, T. D. 4,210.
Kalkspar, ground; mineral substance partially manufactured, T. D. 23,028, 32,880.
Kalmia latifolia; evergreen seedling, laurel; nursery stock not provided for, T. D. 28,953.
Kalmuc carpets; wool carpets not provided for, T. D. 10,038.
Kamola; drug, T. D. 3,201.
Kampio; Japanese edible vegetable, T. D. 28,177.
500—Kauri, gum ..... Free.
Kaoka; coffee substitute, T. D. 4,564.
76—Kaolin .....$1.25 ton.
including the weight of the casks or other containers.
" kiln dried, for clearing wines; as kaolin, T. D. 5,051.
Katakuriko flour; starch, T. D. 32,943.
74—Keene's cement 10%
Kefir pills; medicinal preparation, T. D. 29,644.
" seed or fungi; manufactured article not provided for, T. D. 21,260.
523—Kelp ..... Free.
Kentia Belmoriana seeds; palm nuts, T. D. 13,491.
" Fosteriana seeds; palm nuts, T. D. 13,491.
Kepler's malt extract; malt extract, T. D. 26,516.
" solution, cod liver oil and malt extract; at the higher of the rates applicable to the two ingredients, T. D. 26,516.
Kern, green; as wheat, T. D. 33,432.
223—Kernels, apricot .....3 cts. lb.
223— " peach .....3 cts. lb.
561—Kerosene ..... Free.

Par.

154—Kerosene mantles treated with chemicals or metallic oxides. 25%

Key chains; chains of iron or steel, T. D. 22,125.

Keys, clock; parts of clocks, T. D. 6,558.

" for sardine boxes; articles of metal, T. D. 13,618.

" watch; articles of metal, T. D. 11,184.

" with sardine boxes; as part of the box or covering, T. D. 22,009.

Keystones, glass or paste, lettered; manufacture of glass or paste, T. D. 26,388.

" masonic; are jewelry, T. D. 21,196, 26,190.

" onyx, lettered; are not precious stones, because of lettering, manufacture of onyx, T. D. 26,417.

" onyx, unlettered; precious stones, cut not set, T. D. 26,554.

Key stoppers to bottles; not dutiable separately, T. D. 9,260.

Kid hair curlers; manufacture of leather, T. D. 12,011.

" skins, dressed, and finished suitable for gloves; as glove leather, T. D. 31,550.

Kiesel fluor natrium; chemical compound, T. D. 30,382.

Kieselguhr; is tripoli, T. D. 19,980.

524—Kieserite ..... Free.

Kipskins; are calf skins, T. D. 17,398.

Kindergarten, entitled to import free as a society, etc., established for educational purposes, T. D. 2,076.

" needles; articles of metal, T. D. 23,109.

647—Kindling wood, not provided for ..... Free.

240—Kirschwasser, per proof gallon..... $2.60

Kissengen salts; mineral salt, T. D. 9,715.

134—Kitchen utensils, hollow ware, of aluminum, or of iron or steel, enameled or glazed. See Table utensils.... 25%

Kites, Japanese; toys, T. D. 14,063.

Kitt pulver, cement for mending crockery; all other cement, T. D. 31,727.

Kittul fiber, dyed; manufactured article not provided for, T. D. 18,806.

Klinger glasses; glass strips ground to a prismatic form, T. D. 30,465.

Knees, boat; are not ship timber, T. D. 29,339.

" ship; as ship timber, T. D. 3,602.

Knife and fork sets, toy; as toys, T. D. 14,809.

" and letter opener combination; as pocket knives, T. D. 31,866, 32,652.

" fork, and spoon combination; as table knife, T. D. 25,355, 32,061.

" sharpeners, metal; article of metal, T. D. 9,393.

" sharpeners, whetstones; as whetstones, T. D. 28,889.

" sharpeners, wood, metal, and emery composition; as whetstones, T. D. 28,889.

Knit curtains; are lace curtains, T. D. 16,112.

" fabrics; covers piece goods only, T. D. 13,888.

288— " fabrics, wool 35%

317— " goods, silk 50%

Par.

Knit shawls, cotton; as cotton wearing apparel, T. D. 26,369.

291—Knitted articles, wool. See Wool knitted articles..... 35%

291— " shawls, wool 35%

135—Knitting machine needles 20%

135— " needles 20%

" needles, bone; as knitting needles, T. D. 22,807.

" needles; celluloid; as knitting needles, T. D. 32,149.

128—Knives: Penknives, pocket knives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished; valued at not more than $1 per dozen..... 35%

valued at more than $1 per dozen..... 55%

Provided, That blades, handles, or other parts of any of the foregoing knives, razors, or erasers shall be dutiable at not less than the rate herein imposed upon the knives, razors, and erasers, of which they are parts.

Provided further, That all articles specified in this paragraph shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the blade, shank, or tang of at least one or, if practicable, each and every blade thereof.

130— " table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, without handles 25%

with handles 30%

Provided, That all the articles specified in this paragraph, when imported, shall have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.

" charm knives, 1½ inches long, serviceable as knives, are penknives, T. D. 29,690.

" charm, with cigar cutter; smokers' articles, T. D. 15,010.

" deerfoot handle, cross piece and hilt; hunting knives, T. D. 33,280.

" bowie; as hunting knives, T. D. 24,606.

" hunting, clasp; as hunting knives, T. D. 31,279.

" hunting, fixed blade, deerfoot handles; hunting knives, T. D. 32,884.

" miniature, costing 3 cents each; articles of metal, T. D. 28,429.

Par.

Knives, pocket, silver handle; as pocket knives, T. D. 33,242.
" pocket, with chains; dutiable separately, T. D. 27,801.
" small, not pen or pocket, to be worn on watch chains; as jewelry, T. D. 21,195.
" Swedish; as hunting knives, T. D. 17,731.
" table, not over 5 inches long; toys, T. D. 17,165.
Kobu; sea weed, T. D. 28,438.
Kochi ware; earthenware covered with a vitreous glaze of a single color, is not decorated, T. D. 26,116.
Kohlenpappen; article composed of earthy or mineral substance, T. D. 32,767.
Kohlenstifte; manufacture of carbon, T. D. 33,197.
212—Kohl-rabi seed ..... 6 cts. lb.
Konjak flour; manufactured article not provided for, T. D. 24,265.
Konnyakuk flour; manufactured article not provided for, T. D. 31,478, 31,866.
Krap lach; a lake, T. D. 4,833.
Kromoline; a grease or oil commonly used for stuffing or dressing leather, T. D. 31,743.
Kryofin; alcoholic medicinal preparation, T. D. 22,600.
468—Kryolith ..... Free.
" artificial; chemical compound, T. D. 24,990.
Kryopin; alcoholic medicinal preparation, T. D. 22,600.
Kryptol; manufacture of carbon, T. D. 26,604.
Kuzu cloth; manufacture of cotton and grass, cotton chief value, T. D. 25,805.
525—Kyanite, or cyanite, and kainite ..... Free.

L

Lab pulver; rennet, T. D. 29,442.
Labels, blank paper; manufacture of paper, T. D. 13,802.
" celluloid; articles composed of collodion, T. D. 11,045.
262— " cotton or other vegetable fiber 25%
325— " lithographed. See Lithographic prints.
" paper, printed; printed matter, T. D. 31,236.
" printed on cotton; cotton labels, T. D. 17,326.
" shirt, cotton; cotton labels, T. D. 14,847.
" silk; manufacture of silk, T. D. 25,199.
Laboratory instruments are not personal effects, T. D. 32,905.
Laburnum; nursery stock not provided for, T. D. 14,750.
526— " dye, crude, seed, button, stick, and shell..... Free.
Lac spirits; chloride of tin in liquid solution; chemical compound, T. D. 12,953.
" spirits, shellac dissolved in spirits; a varnish, T. D. 12,953.
Lace and embroidery; distinction between, T. D. 29,702, 29,440.
" buttons; buttons not provided for, T. D. 33,758.
165— " curtains, machines for making..... 25%
" curtains, Nottingham, with machine scalloped edges; lace curtains made on Nottingham machine, T. D. 31,987.

Par.

Lace, imitation; is machine lace, T. D. 27,644.
165— " making machines 25%
" may be household effects, T. D. 31,832.
358— " or imitation lace handkerchiefs 60%
358— " or imitation lace napkins 60%
358— " or imitation lace wearing apparel, articles, or fabrics.. 60%
" metal; article made of tinsel wire, T. D. 17,129.
" open work is not, T. D. 27,635.
" panels made on Nottingham machine; as Nottingham lace curtains, T. D. 24,263.
332— " paper or cardboard 25%
" pins; are commonly known as jewelry, T. D. 33,367.
358— " window curtains not provided for, of whatever yarns, threads, or filaments composed..... 60%
265— " window curtains, Nottingham. See Cotton lace window curtains.
358—Laces and lace articles of whatever yarns, threads, or filaments composed 60%
358— " coach, carriage, and automobile, of whatever yarns, threads, or filaments composed 60%
335— " of straw, chip, grass, palm leaf, willow, osier, rattan, real horse hair, cuba bark, or manila hemp, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained..... 15%
if bleached, dyed, colored, or stained..... 20%
See Braids.
530— " shoe, leather, finished or unfinished ..... Free.
262—Lacings, boot, shoe, and corset, cotton or other vegetable fiber 25%
" corset, cotton, with metal ends; as cotton corset lacings, T. D. 31,727.
" corset, silk, with metal ends; an article made of silk braids, T. D. 31,727.
" corset, 100 meter lengths; cotton braids, T. D. 28,512.
Lacoline; manufactured article not provided for, T. D. 28,351.
Lacquer; spirit varnish, T. D. 6,901.
527—Lactarene ..... Free.
Lactate, calcium; chemical compound, T. D. 31,654.
" of lime; chemical compound, T. D. 31,654.
Lacteous farina; manufactured article not provided for, T. D. 6,926.
" food; manufactured article not provided for, T. D. 7,082.
Lactic ferment; manufactured article not provided for, T. D. 26,862.
Lactophenin; medicinal preparation, T. D. 15,685.
Lactuarium; drug, T. D. 11,979.
Ladder tape, cotton; manufacture of cotton, T. D. 33,371.
150—Lahn, bullions 25%
150— " made wholly or in chief value of gold, silver, or other metal 6%
150— " metal threads 25%
150— " or lahn and india rubber, fabrics, ribbons, beltings, toys, or other articles 40%

Par.

Lahn wound on cotton thread; as metal thread, T. D. 12,968.
Lake, cochineal; as lake, T. D. 4,323.
63—Lakes, color, whether dry or in pulp, not provided for..... 20%
545—Lamb, fresh or prepared ..... Free.
" skins, dressed, and finished suitable for gloves; as glove leather, T. D. 31,550.
" skins, dressed, scraps; waste not provided for, T. D. 4,965.
" skins, Persian and Astrakan, dressed; fur skins, dressed, T. D. 15,726.
Lambeth cotton rope, manufacture of cotton, T. D. 9,187.
Lambrequins; curtains, T. D. 17,342.
Lambskin muff; fur wearing apparel, T. D. 18,083.
Lambskins with wool on, and which are not fur skins, are sheep skins with wool on, T. D. 31,899.
150—Lame, bullions 25%
150— " made wholly or in chief value of gold, silver, or other metal 6%
150— " metal threads 25%
" or lahn, garlands for Christmas trees; toys of lame or lahn, T. D. 17,831.
150— " or lahn and india rubber, fabrics, ribbons, beltings, toys, or other articles 40%
" sink cloths; article of lame, T. D. 29,449.
" wound with silk; manufacture of silk, T. D. 17,490.
Lametta; as lame or lahn, T. D. 24,158.
53—Lamp black, dry or ground in or mixed with oil or water... 15%
" burners, steel, enameled with vitreous glasses, and with brass connections; articles of metal, T. D. 33,508.
" burners; steel, enameled with vitreous glasses; as hollow ware enameled, T. D. 33,050.
" fringes; bead articles, T. D. 30,802.
" shades, bamboo; are bamboo shades, T. D. 32,700.
" trimmers; are scissors, T. D. 29,313.
262— " wicking. See Cotton wicking..... 25%
" with incense; entirety, dutiable according to material of chief value, T. D. 25,864.
Lamps, briquet; smokers' articles, T. D. 6,908.
" electric, with globes; an entirety; according to material of chief value, T. D. 33,263.
" for churches; are not regalia, T. D. 8,976.
" for toy magic lanterns; toys, T. D. 31,987.
95— " incandescent electric light, with or without filaments. 30%
550— " miners' safety, and parts, accessories, and appliances for cleaning, repairing, and operating the foregoing. Free.
" night; are not toys, T. D. 27,559.
" pocket, cigar lighters; smokers' articles, T. D. 30,943.
" See Earthenware and china.
Lanae adeps; lanolin, T. D. 29,546, 32,619.
Lancaster window blind cloth; filled cotton cloth, T. D. 31,552.
Lancets; articles of metal, T. D. 5,011.

Par.

648—Lancewood, in the log, rough, or hewn only ..... Free.
169— " when sawed into boards, planks, deals, or other forms, and not provided for 10%
416—Land fowls, not provided for ..... Free.
44—Lanolin ..... 1 ct. lb.
Lantern, magic; may be a philosophical or scientific instrument, T. D. 24,092.
" magic, slides for, may be scientific instrument, T. D. 24,092.
" slides for toy magic lanterns; toys, T. D. 30,613.
Lanterns, magic, for children; toys, T. D. 22,096.
92— " magic, glass slides for 25%
" magic; optical instruments, T. D. 7,820.
" pocket, collapsible; are not toys, T. D. 31,675.
" small bull's eye, value 3 cents each; as toys, T. D. 15,859.
" stone. See Stone lanterns.
Lapis lazuli; a precious stone, T. D. 28,141.
Lappets, cotton; cotton cloth figured, T. D. 12,440.
Lapping, flax and wool fabric, flax chief value; as flax woven fabric, T. D. 28,588.
250—Laps, cotton card 5%
528—Lard ..... Free.
528— " compounds ..... Free.
" cracklings; substance used as manure, T. D. 25,800.
528— " substitutes ..... Free.
Larding needles; articles of metal, T. D. 12,976.
" pins; articles of metal, T. D. 8,995.
Lariats, istle; cordage composed of istle, T. D. 26,053.
" rawhide; as hide rope, T. D. 4,751.
Larkspur seed; drug, T. D. 12,782.
Laroyenne solution; medicinal preparation, T. D. 30,234.
647—Last blocks, wood, rough hewn, sawed, or bored, not provided for ..... Free.
Lastings; manufactures of wool, T. D. 6,137.
Lasur firniss; alcoholic compounds, T. D. 31,395.
135—Latch needles 20%
Lath yarn; tarred hemp cordage, T. D. 18,786.
647—Laths, wood, not provided for ..... Free.
Lathyras; seeds not provided for, T. D. 15,162.
47—Laudanum 60%
Launch, electric; dutiable according to material of chief value, T. D. 17,405. See also Sec. 37, Act Aug. 5, 1909.
Laurel berries; drug.
" cherry water; medicinal preparation, T. D. 32,997.
" evergreen seedling, not coniferous; nursery stock not provided for, T. D. 28,983.
" leaves; drug, T. D. 20,208.
" oil; essential oil, T. D. 27,182.
168— " root, unmanufactured, or cut into blocks. See Wood, briar 10%
Lava blocks for retort linings; article of earthy or mineral substance, T. D. 17,135.

Par.

Lava bricks, stones for paper mills; articles of earthy or mineral substance, T. D. 33,390.
" grindstones for paper mills; articles of earthy or mineral substance, T. D. 33,390.
" ground and manufactured into articles; article of earthy or mineral substance, T. D. 31,356.
99— " See Stone.
" stone; articles of, which are not for building or for monuments; articles of earthy or mineral substance, T. D. 33,390.
" stone, if used for building or monumental purposes; is a building or monumental stone, T. D. 33,390.
82— " tips for burners 15%
529— " unmanufactured ..... Free.
Lavalliere, chain with pendant; jewelry, T. D. 33,268.
46—Lavender oil, not containing alcohol..... 20%
46— " spike, oil, not containing alcohol 20%
" water; alcoholic perfumery, T. D. 7,369.
Lawn mowers; are mowers, T. D. 31,615.
" sand; as sand, T. D. 28,889.
Lay figures; may be artists' tools of trade, T. D. 876.
57—Lead, acetate of, brown, gray, or yellow.....1 ct. lb.
57— " acetate of, white .....1¼ cts. lb.
" alloy in pigs; as lead in pigs, T. D. 6,786.
" and zinc ore; the lead and the zinc contents each dutiable, T. D. 31,809.
" antimonial; type metal, T. D. 8,147, 28,511.
167— " articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for... 20%
" ashes; dutiable upon the weight of the dross, and not the weight of the lead content, T. D. 33,727.
153— " bars, old refuse lead run into, on the lead contained therein 25%
152— " bearing ores of all kinds containing more than 3% of lead, on the lead contained therein.....¾ ct. lb.
" black; plumbago, T. D. 6,403.
" black, stove polish; blacking, T. D. 17,921.
153— " blocks, old refuse lead run into, on the lead contained therein 25%
" buckles; as lead, T. D. 27,358.
153— " bullion or base bullion; on the lead contained therein. 25%
" cannot be withdrawn from bonded smelters until assay is completed, T. D. 17,724.
57— " compounds, all other, not provided for 20%
153— " dross; on the lead contained therein..... 25%
" from American ores, exported for smelting; is dutiable, T. D. 11,306.
153— " glaziers', on the lead contained therein..... 25%
" granulated; as lead, T. D. 8,581.
" grids; as lead, T. D. 27,358.
" hard metal; lead in pigs, T. D. 3,591.
153— " in any form not provided for, on the lead contained therein 25%
153— " in bars, on the lead contained therein..... 25%

Par.		
153—	Lead, in pigs, on the lead contained therein	25%
153—	" in sheets, on the lead contained therein	25%
	" linoleate; chemical compound, T. D. 28,361.	
	" manufactures; article of metal, T. D. 24,722.	
57—	" nitrate of	1¼ cts. lb.
153—	" old refuse, run into blocks and bars, on the lead contained therein	25%
153—	" old scrap, fit only to be remanufactured, on the lead contained therein	25%
	" old tea; old scrap lead, T. D. 1,435.	
	" ore, allowance made for moisture, T. D. 27,326.	
	" ore; dutiable weight of, T. D. 27,326.	
	" ore, withdrawn from bonded smelter; dutiable weight of, T. D. 22,752, 31,955.	
	" pellets, for air rifles; are not lead shot, but articles of metal, T. D. 33,677.	
378—	" pencils of	36 cts. gross.
	but in no case less than	25%
378—	" pencils, of paper or wood, or other materials not metal, filled with lead or other material	36 cts. gross.
	but in no case less than	25%
56—	" pigments containing, dry or in pulp, and ground or mixed with oil or water, not provided for	25%
153—	" pipe, on the lead contained therein	25%
56—	" red	25%
153—	" shot, on the lead contained therein	25%
	" tubing, pneumatic organ; is lead pipe, T. D. 33,511.	
56—	" white	25%
	" white, in tubes; artists' colors, T. D. 10,869.	
153—	" wire, on the lead contained therein	25%
	Leaders, fishing, silk worm gut; fishing tackle, T. D. 31,161.	
379—	Leads, pencil, not in wood or other material	10%
146—	Leaf, aluminum	25%
146—	" bronze	25%
146—	" Dutch metal	25%
148—	" gold	35%
368—	" palm, manufacture of, not provided for	15%
149—	" silver	30%
	Leakage, allowance made for on beer, T. D. 26,008.	
	" allowed on vermuth, T. D. 30,879.	
	" caused by breakage of glass carboys containing acid, allowed, T. D. 31,146.	
	" no allowance for on sake, T. D. 32,095.	
244—	" no allowance for on wines, cordials, liquors, or distilled spirits.	
530—	Leather, all not provided for	Free.
	" apron; as belting leather, T. D. 31,548.	
	" armlets; manufacture of leather, T. D. 27,132.	
360	" bags, baskets, belts, satchels, card cases, pocketbooks, jewel boxes, portfolios, and other boxes and cases, made wholly of or in chief value of leather, not jewelry; any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets	35%
	if not so fitted	30%

Par.		
	Leather belting; leather cut into forms, T. D. 32,274.	
	" belting; strips of, as leather not provided for, T. D. 32,242.	
	" belts; manufacture of leather, T. D. 32,274.	
	" bends, are half butts, and may be sole leather, or belting leather; as leather not provided for, T. D. 31,207.	
530—	" board or compressed leather	Free.
	" book backs, embossed and printed; manufacture of leather, T. D. 32,282.	
	" book backs; leather cut into forms for conversion into manufactured articles, T. D. 33,134.	
530—	" boots, made wholly or in chief value of.....	Free.
	" bronze coated; leather not provided for, T. D. 14,216.	
	" buffing; leather not provided for, T. D. 11,411.	
	" buffings; the grain side of split cattle hides, tanned or partly tanned, as leather not provided for, T. D. 6,916.	
	" cases and fittings, invoiced and packed separately, but having numbers by which they can be assembled and permanently fitted, are entireties and fitted leather cases, T. D. 30,688.	
	" cases; men's vest pocket cases are not, T. D. 33,489.	
	" cigar or cigarette cases; smokers' articles, T. D. 31,457.	
	" cloth; water proof cloth of cotton, T. D. 29,262.	
	" clutch, for automobiles; leather cut into forms, T. D. 32,329.	
530—	" compressed	Free.
	" cow, chrome tanned; as leather not provided for, T. D. 33,578.	
	" croupon, chrome tanned ox or cow hides; as leather not provided for, T. D. 29,464.	
	" crushed chamois; is chamois skins, T. D. 33,143.	
530—	" cut into shoe uppers or vamps or other forms suitable for conversion into boots or shoes	Free.
	" embossed; or gauffre leather; leather not provided for, T. D. 15,724.	
359—	" enameled upholstery	10%
	" fleshers, are split leather; as leather not provided for, T. D. 30,800.	
	" fly books; are not fishing tackle, are manufacture of leather, T. D. 33,668.	
	" for counters or insoles; split leather for boots and shoes, T. D. 30,795.	
	" for printers' rollers; leather not provided for, T. D. 15,700.	
	" galloons; manufacture of leather, T. D. 9,583.	
	" gig thongs; are not harness, manufacture of leather, T. D. 32,842.	
359—	" glove	10%
495—	" gloves, made wholly or in chief value of leather made from cattle hides of cattle of the bovine species, excepting calf skins, whether wholly or partly manufactured	Free.

Par.

495—Leather gloves, made wholly or in chief value of leather made from horse hides, whether wholly or partly manufactured ..... Free.

495— " gloves, made wholly or in chief value of leather made from pig skins, whether wholly or partly manufactured ..... Free.

361— " gloves, not provided for in this section, made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

362— " gloves, men's, women's, or children's "glace" finish, Schmaschen (of sheep origin), not over 14 inches in length .....$1.00 doz. prs.
over 14 inches in length, for each inch in excess of 14 inches, in addition.....25 cts. doz. prs.

363— " gloves; all other women's or children's not over 14 inches in length .....$2.00 doz. prs.
over 14 inches in length, for each inch in excess of 14 inches, in addition.....25 cts. doz. prs.
all other men's, not provided for.....$2.50 doz. prs.

364— " gloves, when lined with cotton or other vegetable fiber, in addition .....25 cts. doz. prs.
when lined with a knitted glove, in addition.50 cts. doz. prs.
when lined with silk, in addition.....50 cts. doz. prs.
when lined with leather, in addition.....50 cts. doz. prs.
when lined with wool, in addition.....50 cts. doz. prs.
when lined with fur, in addition.....$2.00 doz. prs.
with pique or prix seam, in addition.....25 cts. doz. prs.

" gloves; a slight excess beyond prescribed lengths not considered, T. D. 30,209, but ⅞ inch is not a slight excess, T. D. 30,585.

" grain, may be finished or unfinished, is the hair side of a split tanned hide, as leather not provided for, T. D. 31,977.

" grain, pebble; as leather not provided for, T. D. 32,910.

" hand bag, with pocket containing puff, mirror, and purse; is not fitted leather bag, but manufacture of leather, T. D. 32,244.

" hat bands, of split leather; manufacture of leather, T. D. 32,360.

" hat sweats, finished; manufacture of leather, T. D. 31,742.

" heel lifts; manufacture of leather, T. D. 28,233.

" hose butts; leather not provided for, T. D. 32,966.

" is hides of larger animals, dressed, T. D. 14,060.

" laces for belts; manufacture of leather, T. D. 32,274.

" lime cured buffalo hides, leather not provided for, T. D. 18,601.

" lip straps; are not saddlery; manufacture of leather, T. D. 31,593.

360— " manufactures of, or of which leather is the component material of chief value, not provided for... 30%

" measuring tapes; manufacture of leather, T. D. 12,370.

Par.

Leather moccasins; as leather shoes, T. D. 17,654.

530— " not provided for..... Free.

" permeated with other substances, as leather, T. D. 29,998.

359— " piano forte and piano action..... 10%

" picker strap; as leather not provided for, T. D. 31,548.

" pipe cases, with or without pipes; smokers' articles, T. D. 32,111.

" rawhide is not, T. D. 24,946.

" reel bags; are not fishing tackle, are manufacture of leather, T. D. 33,668.

" roll; as leather not provided for, T. D. 31,548.

" roller strips; leather cut into forms, T. D. 33,325.

" scrap, if large enough to be used, as leather; if not large enough to be used, as waste not provided for, T. D. 31,806, 32,613.

" seal, rough; is leather not provided for, T. D. 32,943.

" seal, splits or fleshers; as leather not provided for, T. D. 31,977.

530— " shoe laces, finished or unfinished ..... Free.

530— " shoes, made wholly or in chief value of leather..... Free.

" skivers; the outer or grain side of a split sheep skin, used for hat sweats; leather not provided for, T. D. 31,662.

" split, may be finished or unfinished, is the flesh side of a split tanned hide, as leather not provided for, T. D. 31,972.

" strips for automobile treads; leather cut into forms, T. D. 33,033.

498— " stuffing or dressing; grease, fats, vegetable tallow, and oils (except fish oil), not chemically compounded, such as are commonly used for, not provided for... Free.

" sweat bands; manufacture of leather, T. D. 19,417, 32,360.

" tapir calf skins; leather not provided for, T. D. 32,823.

" walrus, rough, tanned but not dressed or finished; as leather not provided for, T. D. 30,828.

" waste; waste not provided for, T. D. 28,448.

" watch cases; manufacture of leather, T. D. 25,482.

" watch guards; manufacture of leather, T. D. 25,007.

544—Leaves, althea, natural or unmanufactured..... Free.

" areca, prepared; ornamental leaves, T. D. 30,277.

347— " artificial and ornamental, and articles composed wholly or in chief value of..... 60%

" bay; drugs, T. D. 19,042.

" betel; raw articles not provided for, T. D. 10,746.

" bleached; as ornamental leaves, T. D. 33,738.

39— " buchu .....10 cts. lb.

39— " coca .....10 cts. lb.

456— " cocoa or cacao ..... Free.

" crushed or ground in alcohol; alcoholic compound, T. D. 30,228.

" cycas palm, preserved; as ornamental leaves, and not as manufacture of palm leaf, T. D. 27,826.

Par.

Leaves dipped in glycerin; as ornamental leaves, T. D. 33,738.
" dried, prepared, colored, or preserved; as ornamental leaves, T. D. 33,409.
" extract of; an essential oil not provided for, T. D. 29,119.
" grape, in brine; drug advanced, T. D. 25,110.
" grape, or vineyard, pickled; as pickles, T. D. 29,288.
235— " herb, in glass or other small packages for culinary use 20%
544— " marshmallow, natural or unmanufactured ..... Free.
" natural, perserved; as ornamental leaves, T. D. 30,277.
347— " ornamental, and articles composed wholly or in chief value of 60%
" palm, painted; as ornamental leaves, T. D. 27,826.
" paper; artificial leaves, T. D. 32,681.
" prepared to prevent decay; as ornamental leaves, T. D. 29,853.
" rose, preserved; as confectionery, T. D. 28,181.
" saturated with alcohol; as vegetable articles saturated with alcohol, T. D. 25,289.
" See Drugs.
" violet, extract of; product used in manufacturing perfumes, T. D. 29,119.
Lectern; is not regalia, T. D. 12,633.
531—Leeches ..... Free.
8—Lees, wine, crude, or partly refined. See Argols.
Legacies are dutiable, T. D. 282.
Leghorn braids; are straw braids, T. D. 32,488.
Lemon extract; flavoring extract, T. D. 6,573.
46— " grass oil, not containing alcohol..... 20%
532— " juice, containing not more than 2% of alcohol..... Free.
46— " oil, not containing alcohol..... 10%
563— " peel, not preserved, candied, or dried..... Free.
221— " peel, preserved, candied, or dried.....1 ct. lb.
248—Lemonade. See Ginger ale.
172—Lemons, boxes, barrels, or other articles, containing..... 15%
If the thin wood sides, tops, and bottoms are of the growth and manufacture of the United States... Free.
See Oranges, boxes.
" cooked in syrup, drained and dried; comfits, T. D. 29,974.
" halved, in brine; fruit in brine, T. D. 24,567.
220— " in bulk .....½ ct. lb.
" in cases, decayed on voyage of importation, importer must apply in writing to collector for allowance within 96 hours after arrival of vessel, exclusive of Sundays and holidays. Sec. III, Par. X, T. D. 31,699. But importer may abandon same within ten days after entry, provided it amounts to 10% of the total value or quantity of the invoice. Sec. III, Par. X.
For condemnation by health board, see Fruit.
220— " in packages of a capacity of 1¼ cubic feet or less, per pkg. ..... 18 cts.

Par.

in packages of capacity exceeding 1¼ cubic feet and not exceeding 2½ cubic feet, per pkg..... 35 cts.
in packages exceeding 2½ and not exceeding 5 cubic feet, per pkg.....70 cts.
in packages exceeding 5 cubic feet.....½ ct. lb.

Lencite; manufactured article not provided for, T. D. 29,159.

Leno cloth; figured cotton cloth, T. D. 23,753.

Lens blanks; glass plates or disks, rough cut or unwrought, for use in manufacture of optical instruments, T. D. 24,150.

Lenses, are not philosophical instruments, T. D. 10,404.

" bull's eye, for automobiles; as lenses, T. D. 27,699.

" Fresnel; as lenses, T. D. 27,669.

" imitation rock crystal, molded, not ground, imitation precious stones, T. D. 26,397.

" objective; photographic lenses, T. D. 16,952.

92— " of glass or pebble, molded or pressed, or ground or polished to a spherical, cylindrical, or prismatic form 25%

" of paste, molded; manufacture of paste, T. D. 26,397, 26,541.

94— " photographic and projection, and frames and mountings for the same, not provided for..... 25%

197—Lentils, not provided for, per bushel of 60 lbs.....25 cts.

" split; as lentils, T. D. 28,597.

Lentiscum; vegetable used in dyeing and tanning, T. D. 25,786.

Leopards; wild animals, T. D. 12,429.

Lera's solution; medicinal preparation, T. D. 30,234.

323—Letter copying books, wholly or partly manufactured..... 30%

" opener and knife combination. See Knife.

161—Lever clock movements having jewels in the escapement.... 30%

428—Libraries, of persons or families, from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale..... Free.

Lichens, edible; as vegetables, T. D. 27,892.

" See Drugs.

Lichi nuts, cooked in sweet liquid; sweetmeats, T. D. 29,974.

" nuts; nuts not provided for, T. D. 22,461.

Licht druck process is photogelatin printing, and not lithography, T. D. 31,106.

40—Licorice, extracts of, in pastes, rolls, or other forms.....1 ct. lb.

" jubes, medicated; medicinal preparation, T. D. 26,117.

" lozenges; confectionery, T. D. 29,298.

" pastilles; confectionery, T. D. 29,298.

39— " root .....¼ ct. lb.

" wafers; confectionery, T. D. 28,741.

533—Lifeboats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life..... Free.

Ligature hooks; needles, T. D. 27,163.

Lighting fluid; chemical compound, T. D. 8,835.

Par.

Lighting tapes, wax coated tape, with preparation at regular intervals for igniting by friction; as friction matches, T. D. 14,233.

Lights, sanctuary; according to material of chief value, T. D. 33,119.

Lignaloe wood; drugs, T. D. 8,569.

648—Lignum-vitae, in the log, rough, or hewn only..... Free.

169— " vitae, when sawed into boards, planks, deals, or other forms, and not provided for..... 10%

210—Lily bulbs .....$5.00 per 1,000.

" bulbs, and shoots of; Chinese edible vegetable, T. D. 27,019, 31,352.

" flowers; Chinese edible vegetable, T. D. 30,944.

210— " of the valley clumps .....$2.50 per 1,000.

210— " of the valley pips .....$1.00 per 1,000.

" roots; Chinese edible vegetable, T. D. 29,946.

" seeds; Chinese edible vegetable, T. D. 27,022.

Limacon; metal gimp; article made of tinsel wire, lame, or lahn, T. D. 10,560.

73—Lime 5%

51— " artificial sulphate of 20%

" bisulphate of; chemical compound, T. D. 13,071.

429— " borate of ..... Free.

" cement, for mending crockery; all other cement, T. D. 31,727.

12— " chloride of .....1/10 ct. lb.

41— " citrate of .....1 ct. lb.

" fruit tablets; confectionery, T. D. 5,420.

" glycerophosphate of; chemical compound, T. D. 29,535.

" ground; as lime, T. D. 23,213.

532— " juice, containing not more than 2% of alcohol..... Free.

" lactate of; chemical compound, T. D. 31,654.

499— " nitrogen ..... Free.

" phosphate and superphosphate of, medicinal; medicinal preparation, T. D. 27,209.

" phosphate of, refined or powdered; chemical compound, T. D. 27,209.

" powder; chemical mixture, T. D. 32,035.

" syrup; fruit juice, T. D. 9,709.

" Vienna; as lime, T. D. 32,751.

172—Limes, boxes, barrels, or other articles, containing..... 15%

If the thin wood sides, tops, and bottoms are of the growth and manufacture of the United States..... Free.

See Oranges, boxes, etc.

" in brine; fruit in brine, T. D. 26,317.

220— " in bulk .....½ ct. lb.

220— " in packages of a capacity of 1¼ cubic feet or less, per pkg. .....18 cts.

in packages of capacity exceeding 1¼ cubic feet and not exceeding 2½ cubic feet, per pkg.....35 cts.

in packages exceeding 2½ and not exceeding 5 cubic feet, per pkg.....70 cts.

in packages exceeding 5 cubic feet.....½ ct. lb.

46— " oil, not containing alcohol 20%

" pickled; pickles, T. D. 19,035.

Par.

Limes, Spanish; fruit, not provided for, T. D. 8,595.
" sweet, from Mexico; importation prohibited, T. D. 33,110.
534—Limestone rock asphalt ..... Free.
99— " See Stone.
614— " unmanufactured. See Stone..... Free.
Lincrusta walton; paper hanging, T. D. 15,964.
485—Line, dressed ..... Free.
485— " of hemp ..... Free.
Linen bobbins, braided fillets; as flax tapes, T. D. 24,302.
277— " in whole or in part shirt collars and cuffs..... 30%
" measuring tapes; manufacture of flax, T. D. 2,830.
Lines, casting; silk worm gut; fishing tackle, T. D. 31,161.
Lining, silex, flint stones encased in cement; article of earthy or mineral substance, T. D. 29,611.
" silex; flint stones unground, T. D. 31,774.
" blue bricks for electrolytic tanks; articles of earthy or mineral substance, T. D. 28,626.
290— " coat, wholly or in chief value of wool..... 35%
" for coke ovens; as fire brick, T. D. 29,499.
348— " fur 40%
Linoleate of lead; chemical compound, T. D. 28,361.
276—Linoleum, inlaid 35%
276— " inlaid, mats or rugs 35%
276— " mats or rugs, plain, stamped, painted, or printed..... 30%
" patterns of, lithographed and bound; lithographic prints, T. D. 32,823.
276— " plain, stamped, painted, or printed, including linoleum known as granite and oak plank..... 30%
" stencil pattern; as inlaid linoleum, T. D. 30,183.
637—Linotype composition, old and fit only to be remanufactured. Free.
441— " machines, in whole or in parts, including repair parts. Free
Linseed; no additional duty on double bags, T. D. 3,203.
45— " oil, raw, boiled, or oxidized, per gallon of 7½ lbs..10 cts. gal.
212— " per bushel of 56 lbs.....20 cts.
Lint, cotton; manufacture of cotton, T. D. 6,006.
Linters, cotton; is cotton and not cotton waste, T. D. 31,277.
240—Liqueurs, per proof gallon..... $2.60
564—Liquid, orchil ..... Free.
Liquidation, what is date of, T. D. 26,802. Arts. 1,034 and 1,069, Cust. Regs.
" time of, not prescribed, T. D. 27,261.
" as to fractional parts of a dollar, T. D. 27,716, 33,263.
" pending reappraisement is void, T. D. 23,723.
Liquor flavoring; alcoholic compound, T. D. 25,089.
" shipped in packages of 12 bottles; allow for any missing bottles, T. D. 32,380.
" padding; alizarin assistant, T. D. 5,914.
" sets, are not entireties; must be segregated for duty, T. D. 13,355.
26—Liquors, coloring for 40%
" in casks, not more than 2½% allowed as outage, T. D. 26,547.
" no allowance for blowage, T. D. 8,134.

Par.

Liquors not household effects, T. D. 29,711.
" See Spirits.
Listings; kindling wood, T. D. 29,262.
56—Litharge 25%
Lithia salicylate; medicinal preparation, T. D. 21,591.
Lithographed maps; as maps, T. D. 30,768.
Lithographers' needles; articles of metal, T. D. 6,716.
325—Lithographic books of paper or other material for children's use, not exceeding in weight 24 ounces each.....4 cts. lb.
" chart, engine or automobile, model of working parts, with a number of pages of printed matter; as charts, T. D. 32,655.
" crayons; crayons, T. D. 9,788.
352— " fashion magazines or periodicals, printed in whole or in part by lithographic process .....6 cts. lb.
" folder is not a booklet, T. D. 29,464.
" folder with insert loosely bound, is a booklet, T. D. 32,327.
" manikins bound with printed text; as printed matter, T. D. 27,502.
137— " plates of stone or other material engraved, drawn, or prepared 25%
427— " prints, not more than 2 copies, for the use and by order of any society or institution. See Books.... Free.
" prints, painted, as lithographs, T. D. 15,842.
" prints; paper board with a lithograph pasted thereon, is, T. D. 31,720.
425— " prints, bound or unbound, which shall have been printed more than 20 years at the date of importation ..... Free.
" prints, collections of; are not books, T. D. 13,343.
" prints; cutting size for post cards folded but not detached is on the basis per card, and not on the series, T. D. 29,769.
" prints; flaps, strips, or hinges, connecting folding pictures, not included in thickness, T. D. 33,370.
325— " prints: Labels and flaps printed in less than 8 colors (bronze printing to be counted as 2 colors), but not printed in whole or in part of metal leaf....15 cts. lb.
printed in 8 or more colors, but not printed in whole or in part of metal leaf.....20 cts. lb.
printed in whole or in part of metal leaf.....35 cts. lb.
cigar bands, printed in less than 8 colors (bronze printing to be counted as 2 colors), but not printed in whole or in part of metal leaf.....20 cts. lb.
printed in 8 or more colors, but not printed in whole or in part of metal leaf.....25 cts. lb.
printed in whole or in part of metal leaf.....40 cts. lb.
325— " prints; all other articles not exceeding $^{8}/_{1000}$ inch in thickness .....15 cts. lb.
exceeding $^{8}/_{1000}$ inch and not exceeding $^{20}/_{1000}$ inch in thickness and less than 35 square inches cutting size in dimension .....5 ct. lb.
35 square inches and over cutting size in dimension .....7 cts. lb.

Par.

exceeding 20/1000 inch in thickness.....5 cts. lb.
325—Lithographic prints; booklets wholly or in chief value of paper .....7 cts. lb.
if decorated by hand or by spraying.....10 cts. lb.
" rollers; according to material of chief value, T. D. 6,136.
535— " stones, not engraved ..... Free.
" stones; slabs for, dutiable according to the kind of stone; are not lithographic stones, T. D. 28,036.
" views pasted on glass; manufacture of glass, T. D. 14,236.
Lithographs, envelopes containing; are coverings, T. D. 22,241.
" framed; not an entirety, segregate for duty, T. D. 14,841.
" on canvas, painted; manufacture of material of which canvas is composed, T. D. 30,165.
" on cotton; manufacture of cotton, T. D. 33,620.
" on silk; manufacture of silk, T. D. 32,830.
61—Lithophone 15%
536—Litmus, prepared or not prepared..... Free.
619—Live animals, domestic, suitable for human food, not otherwise provided for ..... Free.
Liver sausage; prepared meat, T. D. 14,708.
Lizards, dried; crude drug, T. D. 27,496.
Loader, grain; is a harvester, T. D. 33,433.
537—Loadstones ..... Free.
598—Lobsters ..... Free.
" canned, or preserved; as lobsters, T. D. 7,541, 10,496.
123—Lock washers, iron or steel..... 30%
Lockets; are jewelry, T. D. 26,507.
123—Locks, nut, spiral, iron or steel..... 30%
165—Locomotives, steam 15%
Locoum; confectionery, T. D. 28,036.
Locust bean meal; manufactured article not provided for, T. D. 13,078.
" bean pips; St. John's bread, T. D. 33,242. Appealed, T. D. 33,334.
Log lines, are cordage, T. D. 9,307.
647—Logs, timber, round, unmanufactured, hewn or sawed, sided or squared, not provided for..... Free.
477— " which are natural and uncompounded drugs and not edible and not provided for, in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing and the prevention of decay or deterioration pending manufacture ..... Free.
30—Logwood, decoctions of, not containing alcohol, and not medicinal .....% ct. lb.
30— " extracts of, not containing alcohol, and not medicinal. % ct. lb.
569—London purple ..... Free.
Longan; Chinese edible nut, T. D. 23,985.
" nuts, cooked in sweet liquid; sweetmeats, T. D. 29,974.

Par.

Longan pulp, dried and pressed; edible fruit dried, T. D. 23,985.
Loofah; crude vegetable substance, T. D. 24,962.
" hats; wearing apparel of vegetable fiber, T. D. 16,479.
" sponges; manufacture of vegetable fiber, T. D. 28,132.
262—Loom harness, cotton or other vegetable fiber..... 25%
" pickers, rawhide and metal, as article of metal, T. D. 29,306.
" pickers, rawhide; manufactured article not provided for, T. D. 25,491.
Loop thread, cotton; manufacture of cotton, T. D. 28,458.
Loretin; medicinal preparation, T. D. 19,251.
Lorgnettes, bone views; manufacture of bone, T. D. 12,508.
" shell; manufacture of shell, T. D. 12,552.
Lottery tickets or advertisements, are illegal importations. Sec. IV, Par. G, Sub Sec. 1.
Lotus bulbs; Chinese edible vegetable, T. D. 29,387.
" nut; edible vegetable, Japanese, T. D. 27,020.
" nuts; as seeds not provided for, T. D. 31,373.
" nuts, cooked and canned; prepared vegetable, T. D. 29,389.
" nuts, cooked in sweet liquid; sweetmeats, T. D. 29,974.
" root; Chinese edible vegetable, T. D. 27,020.
Loupes; watchmakers' lenses; as lenses, T. D. 11,374.
Lourdes water; crude mineral, T.D. 23,933.
17—Lozenges containing chemicals, drugs, medicinal and similar substances, whether dutiable or free, not less than. 25%
" for perfuming breath; confectionery, T. D. 33,088.
" gelatin, medicated; medicinal preparation, T. D. 18,735.
" gelatin, unmedicated; manufacture of gelatin, T. D. 6,946.
" licorice; confectionery, T. D. 29,298.
" throat; confectionery, T. D. 29,050.
" Vichy; medicinal preparation, T. D. 1,646.
Lubricating candles, paraffin; manufactured article not provided for, T. D. 33,778.
" oil, resin oil chief value; as alizarin assistant, T. D. 25,769.
345—Lucifer matches, in boxes of not more than 100 matches 3 cts. gross boxes.
otherwise than in boxes of not more than 100 matches ..... % ct. 1,000 matches. See Matches.
Lucky stones, Japanese; imitation precious stones, T. D. 26,903.
Luffa; crude vegetable substance, T. D. 24,962. See Loofah.
Lumber and timber; distinction between, T. D. 25,439.
" fire proofed; is not manufacture of wood, but lumber, T. D. 27,385, 27,677.
647— " not further manufactured than sawed, planed, and tongued and grooved, not provided for..... Free.
" rules for measurement of, T. D. 5,379, 27,444, 31,630.

Par.

Lumber, what is, T. D. 5,880, 25,439, 28,009.
Lunch baskets, with metal fittings; an entirety, according to material of chief value, T. D. 31,070, 31,134, 31,883, 31,912, 32,560.
Lupini; vegetables, T. D. 11,059, 27,244.
Lupins, speckled; grass seed, T. D. 31,478.
207—Lupulin 50%
Lions; wild animals, T. D. 12,429.
Lycetol; medicinal preparation, T. D. 21,591.
Lycopodium; drug, T. D. 11,080.
407—Lye of wood ashes ..... Free.
Lysidin; medicinal preparation, T. D. 17,626.
Lysol; coal tar preparation, T. D. 21,328.

M

191—Macaroni, and all similar preparations.....1 ct. lb.
" decomposed and worthless prior to arrival; a non-importation, T. D. 32,458.
" in flakes; macaroni, T. D. 27,916.
" is not perishable under Sec. III, Par. X, T. D. 30,816.
Macbeth pads; manufacture of wood, T. D. 28,752.
46—Mace oil, not containing alcohol.....6 cts. lb.
235— " unground .....8 cts. lb.
ground .....8 cts. lb. and 20%
235— " wild or Bombay, unground.....18 cts. lb.
ground .....18 cts. lb. and 20%
Machete handles, horn; manufacture of horn, T. D. 13,357.
126—Machine chains 25%
" cigarette; is not a smokers' article, T. D. 13,778.
" glove, for use in factory; not a tool of trade, T. D. 13,771.
" sewing; Brosser overstitch machine is, T. D. 31,628.
" ticket numbering; is not a model of invention, T. D. 14,298.
165— " tools 15%
Machine tools as used in this paragraph shall be held to mean any machine operated by other than hand power which employs a tool for working on metal.
" tool; cutting off machine for working on metal bars, is not, T. D. 33,727.
" tool; machine for facing, grinding, and polishing knives, power driven, is, T. D. 33,768.
" tool with necessary equipment; is an entirety, T. D. 33,763.
" tools, accessories for; not dutiable as, but articles of metal, T. D. 30,272.
" tools:
Pneumatic hammer, driven by mechanical power transmitted by a belt, is, T. D. 32,842.
Special tools necessary for the equipment of machine tools, are, T. D. 33,055.
Machine to saw metal, is, T. D. 33,055.
Electro magnetic drill, is, T. D. 33,106.

Par.

Automatic gear hobbing or cutting machine, is, T. D. 31,090.
Cold rolling mill, is, T. D. 31,090.
Slitting machine, is, T. D. 31,090.
Scale removing machine, is, T. D. 31,090.
Straightening machine, is, T. D. 31,090.
Parts of, are not, T. D. 31,335, 31,912.
Joggling, punching, and shearing machine, hydraulic, is, T. D. 32,126.
Wire drawing machines, power driven, are, T. D. 33,160.
Wire stranding, are not, T. D. 33,160.
Power press, for stamping metal parts, is, T. D. 33,217.
Rail repair machine, steam driven, and self propelling and operating, is, T. D. 33,433.
Machine shears, power driven, are, T. D. 33,591.
Machine grinders, are, T. D. 32,297.
Machine to bend, form, or shape and attach card clothing to flats, is, T. D. 32,297.

262—Machinery belting, cotton or other vegetable fiber and india rubber. See Belting 15%
" drippings; brown wool grease, T. D. 3,468.
" for repair or alteration, under bond to export same within 6 months. Sec. IV, Par. J, Sub Sec. 4.... Free.
Gas meters, are, T. D. 8,125.
Musical instruments, are not, T. D. 1,951.
Organs, are, T. D. 16,892.
Screen plates, are, T. D. 3,780.
Sewing machines, are, T. D. 1,951.
Soda water tanks, are not, T. D. 2,917.
Telegraph instruments, are, T. D. 662.
Watches, are, T. D. 11,660.

391— " for use in the manufacture of sugar, whether in whole or in parts, including repair parts..... Free.
441— " shoe, in whole, or in parts, including repair parts.... Free.
" to be altered or repaired, may be entered under six months' bond. Sec. 4, Par. J, Sub Sec. 4..... Free.
Machines, calculating; may be philosophical and scientific apparatus, T. D. 32,842.
" cast completed parts of; as castings of iron, T. D. 32,126.
165— " embroidering 25%
" embroidery; needles with, are not parts of the machine, but dutiable separately, T. D. 31,675.
165— " for making lace curtains, nets, or nettings..... 25%
426— " for the use and benefit of the blind exclusively..... Free.
165— " lace making 25%
" lace making; attachments to, are not dutiable as, but articles of metal, T. D. 30,991.
441— " linotype, in whole or in parts, including repair parts. Free.
" not provided for; according to material of chief value, T. D. 9,158, 18,321.
441— " oil spreading, for construction and maintenance of roads, in whole or in parts, including repair parts. See Oil spreading machines..... Free.

Par.

Machines, parts of; are not machines, T. D. 30,272.

441— " sand blast ..... Free.

" sewing; are such machines as stitch fabrics or materials together, T. D. 31,623.

" sewing; Brosser machine, is a, T. D. 31,623.

" sewing; eyelet machines, are not, T. D. 33,018.

" sewing, for girls' trade school, may be philosophical apparatus, etc., T. D. 33,668. Appealed, T. D. 33,744.

" sewing; fur sewing machines, are, T. D. 32,842.

" sewing; glove stitching machines, are, T. D. 31,623.

441— " sewing in whole or in parts, including repair parts... Free.

" sewing; machine for bag patching, is, T. D. 32,884.

" sewing; machine heads for sewing machines, are, T. D. 31,923.

" sewing; machines for closing bag mouths, are, T. D. 32,031.

" sewing; machines for sewing boots, shoes, bags, and leather gloves, are, T. D. 32,455.

" sewing; machines for sewing burlaps for bags, are, T. D. 32,312.

" sewing; machines for sewing knit fabrics together, are, T. D. 31,912.

" sewing; machines for sewing leaves of books, are, T. D. 32,031.

" sewing; machines for sewing spangles to articles, are, T. D. 33,291.

" sewing; machines for sewing together gathered materials, are, T. D. 33,291.

" sewing; machines for sewing up backs of elastic stockings, are, T. D. 32,812.

" sewing; miniature, as toys, T. D. 15,145, 33,088.

" sewing; saddlers', are, T. D. 32,884.

" sewing; straw sewing machines, are, T. D. 31,623.

" sewing; two needle machines, for sewing and shirring, are, T. D. 32,455.

" sewing; wire stitching, for books, are not, T. D. 32,396.

" sewing; zig zag embroidery machines, are not, T. D. 33,018.

" sewing; zig zag sewing machine, is, T. D. 33,018.

555— " shoe, needles for ..... Free.

441— " sludge ..... Free.

441— " tar spreading, for construction and maintenance of roads, in whole or in parts, including repair parts. See Tar spreading machines..... Free.

391— " thrashing, in whole or in parts, including repair parts. Free.

441— " typesetting, in whole or in parts, including repair parts ..... Free.

538—Madder, ground or prepared, and all extracts of..... Free.

538— " Indian, or munjeet, ground or prepared, and all extracts of ..... Free.

" lake; a lake, T. D. 4,833.

" in oil; a color, T. D. 2,074.

Par.

Madras carpets. See Carpets.
" muslin; is cotton cloth, T. D. 31,542.
325—Magazines, fashion, in whole or in part lithographed. See Fashion magazines .....6 cts. lb.
Maggi beef extract; a sauce, T. D. 29,790.
Magic lantern; may be a scientific instrument, T. D. 24,092.
" lantern, slides; may be scientific instrument, T. D. 24,092.
" lanterns, for children; toys, T. D. 22,096.
92— " lanterns, glass slides for 25%
" lanterns; optical instruments, T. D. 7,820.
Magnesia articles; articles of earthy or mineral substance, T. D. 32,094.
42— " calcined .....3½ cts. lb.
42— " carbonate of, precipitated.....1½ cts. lb.
" cement; other cement, T. D. 5,304.
" chloride of; chemical compound, T. D. 27,384.
" citrate of; chemical compound, T. D. 6,291.
" oxide of; chemical compound, T. D. 32,031.
42— " sulphate of, or Epsom salts .....1/10 ct. lb.
71—Magnesite brick. See Brick.
" calcined and ground; cement for lining furnaces, as all other cement, etc., T. D. 16,851.
539— " crude or calcined, not purified..... Free.
143—Magnesium, and alloys of which magnesium is the component material of chief value..... 25%
" from Cuba, free. See Cuba.
" powder; as magnesium, T. D. 22,127.
" ribbon; article of metal, T. D. 21,654.
" tips for incandescent mantles; articles of earthy or mineral substance, T. D. 24,737, 32,094.
Magneto condensers; manufacture of which mica is chief value, T. D. 31,070.
" windings; articles of wire, T. D. 31,070.
Magnets; articles of metal, T. D. 25,000.
Magnum kina; alcoholic medicinal preparation, T. D. 27,209.
211—Mahaleb, or Mazzard cherry, stocks, cuttings, or seedlings of, 3 years old or less.....$1.00 per 1,000.
Maharajah; woven silk fabric, T. D. 17,385.
Mahwa oil; is nut oil, T. D. 29,565.
648—Mahogany, in the log, rough, or hewn only..... Free.
169— " when sawed into boards, planks, deals, and other forms, and not provided for..... 10%
Mail importations; Act March 3, 1879, regulations, T. D. 27,941, 27,954, 31,466.
" importations; books dutiable, T. D. 26,855.
" importations; cigars product of Philippines, from Canada, dutiable, T. D. 30,273.
" importations; if not seized and released on payment of fine equal to duty, General Appraisers have jurisdiction, T. D. 30,273.
" importations; may be appraised by postmaster, T. D. 11,615, 25,278, 26,651.

Par.

Mail importations; of merchandise, subject to seizure, unless from countries with which treaties make provision for, T. D. 11,525, 12,270.
" importations; photographs for family use, permitted free, T. D. 3,060.
Maitrank essence, alcoholic; alcoholic compound, T. D. 27,110.
" essence, non alcoholic; manufactured article not provided for, T. D. 26,128.
" leaves; drug, T. D. 16,645.
465—Maize ..... Free.
" not dutiable as seed, T. D. 6,156.
" roasted; vegetables roasted, T. D. 707.
648—Malacca joints, india, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes..... Free.
Malachite paste; imitation precious stone, T. D. 28,278.
" vases; marble vases by assimilation, T. D. 14,916.
Malanges; edible vegetables, T. D. 24,231.
Mallein; manufactured article not provided for, T. D. 28,036.
189—Malt, barley, per bushel of 34 lbs.....25 cts.
" barley, used as coffee or as substitute for, in small packages; as barley malt. D. L., March 25, 1913.
" barley, used to color beer; barley malt, T. D. 33,271.
" extract and cod liver oil; at the higher of the rates applying to the two articles, T. D. 26,516.
" extract, concentrated; is fluid, and not solid or condensed, T. D. 13,971.
246— " extract, fluid, in bottles or jugs.....45 cts. gal.
246— " extract, fluid, in casks.....28 cts. gal.
246— " extract, solid or condensed..... 45%
" extract, 20% water, is not solid or condensed, but fluid, T. D. 32,269.
" tropon; medicinal preparation, T. D. 30,047.
" wine; as still wine, T. D. 19,025.
Malz, carmel, barley malt used to color beer; barley malt, T. D. 33,271.
Mamoncillos; fruits, not provided for, T. D. 8,595.
Mana, blocks; unfinished pipe bowls of meerschaum; manufacture of earthy or mineral substance, T. D. 11,341, 16,977.
Mandarine oil; fruit oil not provided for, T. D. 30,828.
Mandolin picks; parts of musical instruments, T. D. 25,488.
Mandolins; musical instruments, T. D., 10,829.
211—Manetti multiflora, stocks, cuttings, or seedlings of, 3 years old or less .....$1.00 per 1,000.
Mangan metal. See Ferro manganese.
Manganese, borate of; chemical compound, T. D. 25,315.
" copper; composition metal, copper chief value, T. D. 30,069.
" of soda; chemical compound, T. D. 4,293.
540— " ore of, natural ..... Free.
540— " oxide and ore of, natural ..... Free.

Par.

Manganese, oxide of, ground; mineral substance partially manufactured, T. D. 25,677.
" oxide of, recovered; unmanufactured article not provided for, T. D. 25,677.
" oxide; so called; chemical salt, T. D. 3,410.
" resinate of; chemical compound, T. D. 25,972.
" white oxide of; chemical compound, T. D. 25,972.
Manganesite paste; as putty, T. D. 27,665.
518—Manganiferous iron ore ..... Free.
595—Mangelwurzel seeds ..... Free.
Mangoes, cooked in syrup, drained and dried; comfits, T. D. 29,974.
" from Mexico, prohibited, T. D. 33,110.
Mangrove and resin; chemical compound, T. D. 32,823.
" extract, extract of bark used in tanning, T. D. 30,236.
Manicoba seeds, seeds of the rubber tree; seeds not provided for, T. D. 29,449.
Manicure files, with handles; articles of metal, T. D. 20,760.
" files, without handles, as files, T. D. 17,829.
" nippers; are nippers, T. D. 33,094.
" sticks; manufacture of wood, T. D. 30,125.
Manifests are not required for cargoes of vessels under five tons, T. D. 4,808.
" cannot be amended during the absence of the master of the vessel, T. D. 781.
" accurately setting forth articles making up vessel's lading, inclusive of sea stores, is sufficient regardless of form, T. D. 550, 4,905.
" are required on all coasting vessels, T. D. 906.
" must accompany each car load of merchandise, T. D. 998.
" are required for vessels arriving in ballast, T. D. 549.
" are not required for ferryboats, T. D. 1,087, 1,147.
" failure to produce, subjects master to fine, T. D. 3,090.
" blanks must be kept on sale by customs collectors and surveyors on northern frontiers, T. D. 1,117.
" boarding officer's indorsement must be on, and not on pieces of paper attached, T. D. 3,757.
" articles found on board vessel not on, subjects master to a fine equal to value of article, T. D. 2,669.
Manihot root, ground; as starch, T. D. 13,775.
415—Manila binding twine. See Binding twine..... Free.
268— " cables and cordage. See Cables.....½ ct. lb.
335— " hemp, braids, etc. See Hemp, manila.
497— " not dressed or manufactured in any manner, and not provided for ..... Free.
541—Manna ..... Free.
72—Mantels, composed wholly or in chief value of earthenware tiles or tiling 30%
101— " slate 10%
154—Mantles, gas, kerosene, or alcohol, treated with chemicals or metallic oxides 25%
" gas, unfinished; manufactured article not provided for, T. D. 29,056.
"Manufacture of," and "composed of," difference between, T. D. 31,088.

Par.

"Manufacture of," and "manufactured," difference between, T. D. 31,591, 31,759.

385—Manufactured articles, in whole or in part, not provided for. 15%

386—Manufactures, non-enumerated, if bearing a similitude to an enumerated article, dutiable same as the latter.

386— " non-enumerated, composed of two or more materials, pay the highest rate of either.

404— " of United States, brought back in same condition as exported, if no drawback has been paid.....

Manufacture, where an article has been advanced through one or more processes into a completed commercial article, known and recognized in trade by a specific and distinctive name other than the name of the material, and is put into a completed shape, designed and adapted for a particular use, it is deemed to be a manufacture, T. D. 10,342, 10,957, 14,826, 17,748.

499—Manure, all substances used only for..... Free.

" salt; substance used for manure, T. D. 7,764.

499—Manures ..... Free.

Manuscript; is written matter, only; partly written and partly printed, is printed matter, T. D. 28,374.

" marble slab, ancient Assyrian record, is, T. D. 26,211.

" music; as manuscript, T. D. 31,070.

" typewritten sheets, are, T. D. 19,535.

542—Manuscripts ..... Free.

178—Maple sirup .....3 cts. lb.

On and after May 1, 1916..... Free.

178— " sugar .....3 cts. lb.

On and after May 1, 1916..... Free.

Maps, bound; as maps, T. D. 33,591.

425— " bound or unbound, which shall have been printed more than 20 years at the date of importation..... Free.

424— " imported by authority or for the use of the United States or for the use of the Library of Congress... Free.

" lithographed; as maps, T. D. 30,768.

427— " not more than 2 copies, for the use and by order of any society or institution. See Books..... Free.

329— " not provided for 15%

Maranta arundinasea; starch, T. D. 11,090.

Marasque water; manufactured article not provided for, T. D. 26,052.

Marasquino; spirituous beverage, T. D. 11,838.

Marble altar may be work of art, T. D. 13,425.

" baptismal font is not regalia, T. D. 6,249.

" carbon; coal tar preparation, T. D. 13,571.

" chips, screened and separated; mineral substance partially manufactured, T. D. 31,624.

" clock cases; parts of clocks, T. D. 28,459.

" columns; manufacture of marble, T. D. 8,796.

" crushed; mineral substance partially manufactured, T. D. 31,624.

" granito; mineral substance partially manufactured, T. D. 31,321.

Par.

Marble, granulated; mineral substance partially manufactured, T. D. 31,624.

97— " in block, rough or squared only.....50 cts. cub. ft.
sawed or dressed, over 2 inches in thickness.75 cts. cub. ft.

" measurement of. Art. 1,511, Cust. Regs.

" moldings; manufactures of marble, T. D. 14,543.

97— " mosaic cubes of, not exceeding 2 cubic inches in size,
if loose 20%
if attached to paper or other material..... 35%

" polishers; hone stones for; article of earthy or mineral substance, T. D. 33,375.

" rubble; marble in rough blocks, T. D. 28,659.

" slab, ancient Assyrian record; as manuscript, T. D. 26,211.

97— " slabs or paving tiles, containing not less than 4 superficial inches:
if not more than 1 inch in thickness.....6 cts. per sup. ft.
if more than 1 inch and not more than 1½ inches in thickness .....8 cts. per sup. ft.
if more than 1½ inches and not more than 2 inches in thickness.....10 cts. per sup. ft.
if rubbed in whole or in part, in addition..2 cts. per sup. ft.

" small pieces of broken, for mosaics; as marble tiles, T. D. 12,363.

" vases and jardinieres, are not sculptures, T. D. 33,217.

" waste, is granito; mineral substance partially manufactured, T. D. 31,321.

98— " wholly or partly manufactured into monuments, benches, vases, and other articles, or of which marble is the component material of chief value, not provided for 45%

656— " works in, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe ..... Free

Marbles, glass; toys, T. D. 17,403.

342— " toy, of whatever material composed..... 35%

Marchpane; confectionery, T. D. 23,115.

Mardi gras costumes are not regalia, T. D. 9,551.

463—Marine coral uncut and unmanufactured..... Free.

" glasses; optical instruments, T. D. 15,954.

" glue, rubber; manufacture rubber, T. D. 16,222.

" glue, without rubber; manufactured article not provided for, T. D. 24,117.

Marjoram leaves, crude; drug, T. D. 30,585.

" leaves, ground; ground spice, T. D. 23,083.

Market, principal of country, appraiser is sole judge of what is, T. D. 11,651.

" value. See Value.

Marking, branding and stamping, regulations for, T. D. 10,445, 10,637, 10,711, 10,714, 10,882, 12,784, 18,846, 19,072, 22,496, 22,704, 26,230, 29,970, 30,029.

" of goods must be done in legible English words, indelibly, in a conspicuous place, so as to indicate country of origin and quantity of goods in each

Par.

package, T. D. 22,231, 22,496. Sec. IV, Par. F, Sub Sec. 1.

Marking "Manufactured in America" makes the goods an illegal importation, T. D. 11,115.

" that can easily be detached is illegal, T. D. 11,761.

Should any article of imported merchandise be marked, stamped, branded or labeled so as to indicate a quantity, number or measurement in excess of the quantity, number or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand or label, as the case may be, shall be changed so as to conform to the facts of the case. Sec. IV, Par. F, Sub Sec. 1.

Marline, hemp; hemp cordage, T. D. 32,488.

Marly, cotton; is cotton net or netting, heavily sized, T. D. 31,543.

Marmalade; sweetmeats, T. D. 31,188.

Marmite, vegetable extract of; manufactured article not provided for, T. D. 32,030.

Marquisites; are semi precious stones, T. D. 32,571.

557—Marrons, crude ..... Free.

" in syrup; comfits, T. D. 27,985.

" shelled, are crude marrons, T. D. 31,450.

" unshelled; are crude marrons, T. D. 30,738.

543—Marrow, crude ..... Free.

Marsh grass, converted into hay; as hay, T. D. 16,427, 31,757.

544—Marshmallow or althea root, leaves or flowers, natural or unmanufactured ..... Free.

" roots, leaves, and flowers, manufactured; drug advanced, T. D. 6,788.

Marzipan; confectionery, T. D. 23,115.

Masks, of cotton gauze, are not toys; but masks of whatever material composed, T. D. 29,498.

" of round iron wire, are not toys; but masks of whatever material composed, T. D. 29,498.

370— " of whatever material composed..... 25%

Masonic jewels; are jewelry, T. D. 8,766, 21,196.

" key stones; are jewelry, T. D. 21,196, 26,190.

Mass, blue; medicinal preparation, T. D. 620.

Massa blocks; unfinished pipe bowls of meerschaum; manufacture of earthy or mineral substance, T. D. 11,341, 16,977.

Massage gloves; manufacture of rubber, T. D. 30,382.

Mate, or Brazilian tea; manufactured article not provided for, T. D. 3,909.

Matelasse; silk woven fabric, T. D. 7,295.

Match blocks, or mill buttings, fit only for use as fire or pulp wood; free as such, T. D. 20,100, 28,070, 33,644.

" boxes; are not smokers' articles, T. D. 25,385, 32,297.

356—. " boxes, metal. See Jewelry..... 60%

" boxes, rubber; manufacture india rubber, T. D. 4,829.

" boxes, trick; are not toys, T. D. 32,318.

Par.

Match magazine and matches; are not smokers' articles; are dutiable separately, T. D. 11,830.
" splints; manufacture of wood, T. D. 2,708.
" stands, metal; are not smokers' articles; are articles of metal, T. D. 29,173.
" stands, with cigar cutters, are smokers' articles, T. D. 32,297.

Matches; a certificate required that they are not white phosphorus, or a bond to produce same, on importations after Jan. 1, 1913, T. D. 33,078.
Form of certificate required, T. D. 33,127.
Such certificate not required from Germany, T. D. 33,399, nor from Great Britain and Ireland, T. D. 33,441, nor from the Netherlands, T. D. 33,804.
" Bengal; fireworks, T. D. 28,575.
" brilliant star; as fireworks, T. D. 26,072, 28,575.
" candle, wax, about 3 inches long and ⅛ inch in diameter; are wax matches, T. D. 14,214.
" certain, may be entered for warehouse, T. D. 6,283, 7,439.

345—	"	friction or lucifer, of all descriptions, per gross of 144 boxes, containing not more than 100 matches per box	3 cts. gross.
		otherwise than in boxes containing not more than 100 matches each	⅜ ct. per 1,000.
345—	"	having a stained, dyed, or colored stick or stem	25%
345—	"	in books or folders	25%
345—	"	wax	25%
345—	"	wind	25%

Mats and matting; distinction between, T. D. 20,923, 21,407, 25,164.
" bass; manufacture of bark, T. D. 1,792.

264—	"	bath, cotton, not embroidered nor in part of lace	25%

" beer, pulp; manufactures of pulp, T. D. 29,159.
" chamois, toilet; manufacture of leather, T. D. 8,789.
" cocoa fiber, with wool fringe; as mats of cocoa fiber, T. D. 28,714.

276—	"	cork carpet	30%
276—	"	corticene	30%

" cotton and jute, cotton chief value, manufacture cotton; jute chief value, manufacture of vegetable fiber, T. D. 26,482.
" felt; as felts not woven of wool, T. D. 17,347.
" grass; manufacture of grass, T. D. 11,425.

276—	"	linoleum, inlaid	35%
276—	"	linoleum, plain, stamped, painted, or printed	30%
371—	"	made of cocoa fiber	3 cts. sq. ft.
273—	"	made of flax, hemp, jute, or other vegetable fiber (except cotton)	30%
371—	"	made of rattan	3 cts. sq. ft.
272—	"	manufactured from straw, round or split, or other vegetable substances, not otherwise provided for, and having a warp of cotton, hemp, or other vegetable substances	2½ cts. sq. yd.

Par.

Mats, mooj; mats of vegetable fiber not provided for, T. D. 21,047.
" not provided for, according to material, T. D. 24,997.
302— " of cotton 20%
348— " of dog and goat skins..... 10%
276— " of oilcloth for floors 20%
" or matting, fringed; fringe not included in measurement, T. D. 18,979, 25,195.
" splash, wood; as curtains of wood, T. D. 32,984.
" straw; manufacture of straw, T. D. 31,498.
" table, of sisal grass; manufacture of vegetable fiber, T. D. 12,846.
" table, of vegetable fiber; manufacture of vegetable fiber, T. D. 12,240.
303— " wool. See Wool mats.
144—Matte containing antimony but not containing more than 10% of lead 10%
" copper, with more than 10% lead, lead contents dutiable, T. D. 32,439.
565— " nickel ..... Free.
Matting, bass, or bast; manufacture of bark, T. D. 12,959.
" floor, straw, etc., fringed; fringes not included in measurement, T. D. 18,979, 25,195.
" jute; as carpeting of jute, T. D. 7,237.
371— " made of cocoa fiber .....5 cts. sq. yd.
371— " made of rattan .....5 cts. sq. yd.
" Napier; as carpeting of jute, T. D. 8,143.
302— " of cotton 20%
272— " straw, China, Japan, and India..... 2½ cts. sq.yd.
272— " floor, plain, fancy, or figured, manufactured from straw, round or split, or other vegetable substances, not otherwise provided for, and having a warp of cotton, hemp, or other vegetable substance.....2½ cts. sq. yd.
Mattresses; according to material, T. D. 4,797, 15,220, 21,841.
" wire; articles of round steel wire, T. D. 9,052.
Mattwurst; prepared meat, T. D. 28,351.
Mauritius beans; as beans, T. D. 27,384.
Maw seed; poppy seed, T. D. 7,828.
211—Mazzard cherry, stocks, cuttings, or seedlings of, 3 years old or less .....$1.00 per 1,000.
423—Meal, bone ..... Free.
" cotton seed; manufactured article not provided for, T. D. 25,167.
466— " corn ..... Free.
" fossil; is tripoli, T. D. 19,980.
" fossil, mixed with hair and moss, wrought earth, T. D. 7,290.
" locust bean; manufactured article not provided for, T. D. 13,078.
" mohn or moon; manufactured article not provided for, T. D. 15,953.
192— " oat, per 100 lbs. .....30 cts.
" oil cake; manufactured article not provided for, T. D. 15,953.

Par.

Meal, poppy; manufactured article not provided for, T. D. 23,921.
" ravison; substance used for manure, T. D. 32,645.
193— " rice ..... ¼ ct. lb.
" soya cake; manufactured article not provided for, T. D. 31,800.
" Thomas; a substance used only for manure, T. D. 28,947.
Measuring tapes, cotton; manufacture of cotton, T. D. 16,413.
" tapes, leather; manufacture of leather, T. D. 12,370.
" tape, linen; manufacture of flax, T. D. 28,300.
" tapes, paper; manufacture of paper, T. D. 31,774.
Meat balls; prepared meat, T. D. 32,681.
" extract, Coleman's, Liebig's; alcoholic medicinal preparation, T. D. 21,717.
" extract, cubes; extract of meat not provided for, T. D. 29,974.
" extract, Liebig's, is a solid extract; extract of meat not provided for, T. D. 11,843.
228— " extract of, fluid ..... 5 cts. lb.
The dutiable weight shall not include the weight of the packages in which the same is imported.
228— " extract of, not provided for..... 10 cts. lb.
The dutiable weight shall not include the weight of the packages in which the same is imported.
" mince; prepared meat, T. D. 8,533.
" peptone; extract of meat not provided for, T. D. 7,057.
" sausage; prepared meat, T. D. 25,498.
" tankage; substance used for manure, T. D. 31,832.
545—Meats; fresh beef, veal, mutton, lamb, and pork..... Free.
545— " of all kinds, prepared or preserved, not provided for.. Free.
Mechanical owl; feathers, dressed, etc.; not suitable for millinery ornaments, T. D. 30,037.
" singing birds; musical instruments, T. D. 16,219.
Medallions, articles of devotion, worn by children, are not toys, dutiable according to material, T. D. 28,398.
546—Medals of gold, silver, or copper..... Free.
" other than trophies or prizes, are not jewelry, are dutiable according to metal, T. D. 14,160, 26,190.
" religious; articles of metal, T. D. 25,709, 32,396.
Medicated cotton; medicinal preparation, T. D. 4,987, 12,644, 22,759.
17—Medicinal and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than 25%
" cigarettes; medicinal preparation, T. D. 3,080.
16— " compounds and preparations, including mixtures and salts, and combinations when containing alcohol,
if containing 20% of alcohol or less...10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%

Par.

17—Medicinal compounds, combinations and all similar articles dutiable under this section, except soap, whether provided for or not, put up in individual packages of two and one-half pounds or less gross weight (except samples without commercial value) shall be dutiable at a rate not less than..... 20%

5— " compounds, preparations, mixtures and salts, and combinations thereof not provided for 15%

5— " mixtures. See Medicinal compounds.

" preparation defined, T. D. 30,047, 31,830, 33,167.

5— " preparations. See Medicinal compounds.

15— " purposes, chalk, precipitated, suitable for..... 25%

5— " salts. See Medicinal compounds.

66— " soaps 20%

Medicine cases, filled, are not entireties; must segregate for duty, T. D. 16,265.

Meerschaum blocks, for pipes; crude meerschaum, T. D. 33,695.

" cleaned, waxed, and polished, is unmanufactured, T. D. 3,850.

381— " crude or unmanufactured..... 20%

" pipes; smokers' articles, T. D. 33,368.

177—Melada, not above 75° polariscope test.....7 1/100 ct. lb.
for every additional degree, in addition.....26/1000 ct. lb.

Melilite (lava), ground, and manufactured into articles; articles of earthy or mineral substance, T. D. 31,856.

Melon, preserved; preserved fruit, T. D. 29,664.

" seeds, peeled; manufactured article not provided for, T. D. 32,113.

" seeds, roasted; manufactured article not provided for, T. D. 33,344.

Melons, dried; edible fruit, dried, T. D. 28,889.

" fruit not provided for, T. D. 12,338.

Memorial tablet may be work of art, T. D. 22,712.

43—Menthol .....50 cts. lb.

14—Mercurial preparations 15%

Mercury, bichloride; chemical compound, T. D. 22,970.

" nitrate; chemical compound, T. D. 22,970.

" oxycyanide; chemical compound, T. D. 22,970.

" protoxide; mercurial preparation, T. D. 31,543.

" red sulphuret; crude metallic mineral substance.

" sulphate; chemical compound, T. D. 12,698.

" sulphocyanite; chemical compound, T. D. 22,970.

Merry-go-round; not a tool of trade, T. D. 9,352.

Mescal; spirituous beverage, T. D. 2,448.

356—Mesh bags, metal. See Jewelry 60%

356— " metal. See Jewelry 50%

356— " purses, metal. See Jewelry 60%

" silver; as mesh of metal for mesh bags, etc., T. D. 33,144.

Meta toluylene diamine; coal tar preparation, T. D. 30,969.

Metal alloys, not provided for; metal unwrought, T. D. 30,314.

" anti friction; article of metal, T. D. 23,451.

167— " articles or wares, of platinum, gold, or silver..... 50%

Par.		
167—Metal	articles or wares, plated with gold or silver	50%
167— "	articles or wares, of iron, steel, lead, copper, brass, nickel, pewter, zinc, aluminum, or other metal, but not plated with gold or silver	20%
"	Babbitt; article of metal, T. D. 21,480.	
"	Babbitt, old, worn out bearings; waste not provided for, T. D. 31,478.	
158— "	base, pins. See Pins	20%
413— "	bell, broken and fit only to be remanufactured	Free.
135— "	bodkins	20%
164— "	bottle caps. See Bottle caps.	
"	braid; braid made of lame, or lahn, or tinsel wire, T. D. 11,361.	
572— "	britannia, old, and fit only to be remanufactured	Free.
151— "	buttons not provided for, and parts thereof	15%
102— "	chromium	15%
460— "	composition, of which copper is the component material of chief value, not provided for	Free.
637— "	electrotype, old and fit only to be remanufactured	Free.
"	foil; article of metal, T. D. 27,318.	
127— "	hose, flexible. See Metal tubing	20%
150— "	lahn	6%
150— "	lame	6%
146— "	leaf, aluminum	25%
146— "	leaf, bronze	25%
146— "	leaf, Dutch metal	25%
148— "	leaf, gold	35%
149— "	leaf, silver	30%
"	leaf, in double leaves, or two or more leaves united together end to end; dutiable according to the number of single leaves, T. D. 33,276.	
"	leaf skewings; clippings from Dutch metal, T. D. 25,023.	
"	leaf, white; bronze leaf, T. D. 8,479.	
167— "	other than platinum, gold, or silver, articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for	20%
	if plated with gold or silver	50%
109— "	plates, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding	15%
"	red; a lake, T. D. 17,056.	
"	scraps, copper chief value; composition metal, copper chief value, T. D. 23,469.	
147— "	sheathing, yellow metal. See Sheathing metal	5%
109— "	sheets, coated with nickel or other metals by dipping, printing, stenciling, or other process	15%
147— "	sheets, copper chief value	5%
109— "	sheets, decorated in colors by dipping, printing, stenciling, or other process	15%
109— "	sheets, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding	15%
637— "	stereotype, old and fit only to be remanufactured	Free.
373— "	strings for musical instruments	35%
"	thread in skeins; as metal thread, T. D. 31,589.	
"	thread, three ply; as metal thread, T. D. 33,280.	

Par.

150—Metal threads, made wholly or in chief value of tinsel wire, lame, or lahn 25%
150— " threads, fabrics, ribbons, beltings, toys, or articles made of, not provided for..... 40%
" tiling, sheets of metal, stamped to form tiles, covered with enamel metallic paint; articles of metal, T. D. 31,663.
150— " tinsel wire 6%
127— " tubing or hose, flexible, not provided for, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto 20%
" type, must contain 9% or more of antimony, T. D. 28,511.
141— " umbrella and parasol ribs. See Umbrella ribs..... 35%
141— " umbrella and parasol stretchers. See Umbrella stretchers 35%
114— " wire (except gold or silver), covered with cotton, silk, or other material 15%
102— " wolfram 15%
" wreaths; articles of metal, T. D. 31,434.
147— " yellow. See Yellow metal..... 5%
154—Metallic mineral substances in a crude state, not provided for 10%
146—Metallics 25%
Metallico, varnish, T. D. 7,131.
Metalophones, less than an octave; toys, T. D. 3,399.
" musical instruments, T. D. 3,399.
Metals, old, fit only to be remanufactured; what "old" means, T. D. 28,987, 30,489, 31,178.
154— " unwrought, whether capable of being wrought or not, not provided for 10%
23—Metanilic acid, not medicinal and not color or dye..... 10%
Metates, sandstone; manufacture of sandstone, T. D. 29,803.
" stone; articles of earthy or mineral substance, T. D. 15,830.
Metatoluylenediamene; coal tar preparation, T. D. 15,129.
161—Meter jewels 10%
Meters, exposure, photographic; according to material, T. D. 30,662.
Meteor; crude metallic mineral substance, T. D. 33,145.
Meteoric iron; crude metallic mineral substance, T. D. 33,145.
393—Methyl alcohol ..... Free.
" violet; coal tar color, T. D. 13,597.
Methylpryocatechin carbonic ester; coal tar preparation, not color or dye, T. D. 25,513.
Metiers, cotton chief value; manufacture of cotton, T. D. 30,234.
" silk chief value; manufacture of silk, T. D. 30,491.
373—Metronomes 35%
Mexico; certain fruits from, prohibited, T. D. 33,110.
Mezuzoths; manuscript, T. D. 3,497.
77—Mica, built up 30%
77— " cut 30%

Par.

Mica glass ray screen; optical instrument, T. D. 29,618.
77— " ground 15%
77— " manufactures of, or of which mica is the component material of chief value 30%
" rough trimmed, is unmanufactured, T. D. 27,682.
77— " splittings 30%
" thumb trimmed; is rough mica, T. D. 31,301.
77— " unmanufactured; valued at not above 15 cents per pound .....4 cts. lb.
valued above 15 cents per pound..... 25%
Micanite; is built up mica, T. D. 22,691.
Microscope; may be scientific and philosophical instrument, T. D. 11,743.
" may be tool of trade, T. D. 14,719.
" not a household or personal effect, T. D. 18,282.
" slides, ground; manufacture of ground glass, T. D. 29,638.
" slides, with specimens, specimen chief value; manufactured article not provided for, T. D. 28,450.
glass chief value, manufacture of glass, T. D. 12,679.
94—Microscopes, and frames and mountings for the same, not provided for 25%
" cheap; toys, T. D. 28,308.
Midsuame, Japanese; manufactured article not provided for, T. D. 26,846.
356—Military ornaments, metal. See Jewelry..... 60%
547—Milk ..... Free.
" chocolate tablets; chocolate, T. D. 27,217.
" modified; preserved milk, T. D. 32,149.
" powder; preserved milk, T. D. 32,149.
547— " preserved or condensed ..... Free.
" proteid; casein, T. D. 28,577.
547— " sterilized by heating or other processes..... Free.
547— " sugar of ..... Free.
Mill board, asbestos; manufacture of asbestos, T. D. 3,756.
" boards; cardboard, T. D. 32,031.
" buttings, suitable for boxes, as waste, T. D. 33,053; fit only for fire or pulp wood, as fire wood or pulp wood respectively, T. D. 33,644.
139— " saws 12%
110— " shafting 8%
Millet pulp; manufactured article not provided for, T. D. 19,094.
" seed cake; confectionery, T. D. 24,992.
" seed, hulled; manufactured article not provided for, T. D. 19,094.
356—Millinery ornaments, metal. See Jewelry 60%
438—Millstones, burrstones manufactured or bound up into..... Free.
Mincemeat; prepared meat, T. D. 8,533.
615—Mineral carbonate of strontia ..... Free.
" grease; expressed oil, T. D. 10,651.
16— " objects immersed or placed in, or saturated with alcohol, except perfumery and spirit varnishes, if containing 20% of alcohol or less.....10 cts. lb. and 20%

Par.

containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%

Metal oil, petroleum oil, T. D. 30,008.

56— " orange 25%

548— " salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring ..... Free.

" substance, definition of, T. D. 18,022.

154— " substances, metallic, in a crude state, not provided for 10%

81— " substances wholly or partially manufactured and articles or wares composed wholly or in chief value of, not provided for, whether susceptible of decoration or not, if not decorated in any manner..... 20%
if decorated 25%

" teeth, artificial; article of earthy or mineral substance, T. D. 23,947.

249—Mineral waters, and all imitations of natural mineral waters, and all artificial mineral waters not provided for; in bottles or jugs:
containing not more than ½ pint.....10 cts. doz.
if containing more than ½ and not more than 1 pint .....15 cts. doz.
if containing more than 1 pint and not more than 1 quart .....20 cts. doz.
if containing more than 1 quart.....18c. gal.
if imported otherwise than in bottles or jugs.....8 cts. gal.
In addition thereto, on all the foregoing, upon the bottles or other containers, ½ of the rates that would be charged thereon if imported empty or separately.

641— " wax ..... Free.

" white; manufactured article not provided for, T. D. 13,945.

607—Mineralogy, specimens of, when imported for scientific public collections, and not for sale..... Free.

549—Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not provided for in this section..... Free.

" ground; mineral substance partially manufactured, T. D. 32,830.

474—Miners' diamonds ..... Free.

" diamonds, set; articles of metal, T. D. 22,154, 22,216.

550— " rescue appliances, designed for emergency use in mines where artificial breathing is necessary in the presence of poisonous gases, to aid in the saving of human life, and parts, accessories, and appliances for cleaning, repairing, and operating the foregoing. Free.

" rescue appliances, hygrometers, not being for emergency use, not free as, T. D. 30,667.

" rescue appliances; tools used in connection with, are not free as, T. D. 31,835.

Par.

550—Miners' safety lamps, and parts, accessories, and appliances for cleaning, repairing, and operating the foregoing. Free.

" safety lamps, any apparatus for locking, unlocking, or testing or cleaning lamps, free as miners' safety lamps, T. D. 30,120.

" safety lamps; apparatus for filling, not free as, T. D. 32,507.

Miniature frame, precious metal, set with precious stones; not jewelry, but manufacture of the precious metal, T. D. 28,282.

501—Mining, explosive substances used for, not provided for..... Free.

346— " fuses 15%

Mint, dried; crude drug, T. D. 32,950.

Mirabellen, dried plums; fruit, edible, dried, T. D. 2,670.

Mirbane, essence or oil of, is nitro benzole, T. D. 16,410, 21,947.

Mirin; as sake, T. D. 29,348.

Mirrors, advertising; as mirrors, T. D. 14,510.

" celluloid frames, with small pencil and comb of trifling value; as mirrors, T. D. 30,356.

" concave reflex; as mirrors, T. D. 16,715.

" costing 1 cent each; toys, T. D. 16,375.

" dental; manufacture of glass, T. D. 12,303.

" frontal; as mirrors, T. D. 17,073.

" grotesque, distorting; toys, T. D. 31,971.

" in cheap metal frames; toys, T. D. 24,869.

95— " not exceeding in size 144 square inches, with or without frames or cases 30%

" opthalmic; manufacture of metal, T. D. 12,019.

" physicians; manufacture of glass, T. D. 12,303.

" pocket; as mirrors, T. D. 13,235.

" pocket with comb; celluloid cases, mirrors, T. D. 13,814.

" triplicate, small, and flimsy; toys, T. D. 32,312.

" under 144 square inches, in frames, frame chief value; as mirrors, T. D. 32,537.

" with comb, nail pick, button hook, etc.; as mirrors, T. D. 31,883.

200—Miso, and similar products 25%

Missing articles from package, allowance for on appraiser's report. Art. 1,041, Cust. Regs.

" packages, no allowance for in absence of proof of short landing, and non receipt by importer. Art. 1,063, Cust. Regs.

Mistletoe; crude vegetable substance, T. D. 28,104.

Mitin creme; medicinal preparation, T. D. 30,983.

288—Mittens, composed wholly or in chief value of wool, if valued at not more than $1.20 per dozen pairs..... 30%

if valued at more than $1.20 per dozen pairs..... 40%

Mixed goods; collector may separate, if capable of separation by testimony, T. D. 33,141.

" goods, dutiable as entireties, T. D. 25,412.

" goods; it is importer's duty to separate for classification, T. D. 25,900, 27,550.

Par.

5—Mixtures, chemical, not provided for. See Chemical compounds 15%

5— " medicinal, not provided for. See Medicinal compounds 15%

16— " chemical; containing 20% alcohol or less. 10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol ..... 20 cts. lb. and 20%
containing more than 50% of alcohol.. 40 cts. lb. and 20%

16— " medicinal; containing 20% alcohol or less. 10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol ..... 20 cts. lb. and 20%
containing more than 50% of alcohol.. 40 cts. lb. and 20%

Moccasins, leather; as leather shoes, T. D. 17,654.

Mocha hair; animal hair unmanufactured, not provided for, T. D. 28,190.

" skins; raw skins, T. D. 28,195.

Modeling clay; manufactured article not provided for, T. D. 32,536.

Models of invention; a new figure or design is not, T. D. 22,724.

" of inventions, does not include molders' patterns, T. D. 31,132.

" of invention; dress patterns are not, T. D. 18,085.

" imitation; dutiable according to material, T. D. 1,767.

" paper, cardboard, with pamphlet of instructions; printed matter, T. D. 27,296.

" of invention; the following are:
Steamship showing details, T. D. 30,234.
Instrument intended for demonstration purposes, T. D. 28,921.
Life boat, T. D. 32,997.
The following are not:
Dress pattern, T. D. 18,085.
Designs, T. D. 22,724.
Plaster cast, T. D. 28,703.
Steamship, T. D. 22,981.
Yacht, T. D. 24,072.
An article fit for practical use, as a machine or part of a machine, T. D. 30,667.
Molders' patterns, T. D. 31,132.
Wall paper designs, T. D. 33,280.

" of invention; what are, T. D. 22,981.

551— " of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use ..... Free.

" of women's wearing apparel imported by manufacturers for use as models in their own establishments, and not for sale, under 6 months' bond. Sec. 4, Par. J, Sub Sec. 4 ..... Free.

Mohair; is hair of the Angora goat, T. D. 15,524.

Mohn or moon meal; manufactured article not provided for, T. D. 15,953.

" or moon seed; oil seed not provided for, T. D. 3,451.

Par.

Moisture, by absorption of sea water, allowance for, if abnormal. For procedure see Arts. 887 to 892, Cust. Regs.

" may allow for in shelled peanuts, T. D. 31,568.

Moits; are table knives and forks, T. D. 17,165.

Molasses, Barbadoes fancy and extra fancy, is molasses, and not sirup of cane juice, T. D. 31,795.

177— " concrete and concentrated, not above 75° polariscope test ..... 7 1/100 ct. lb.
for every additional degree, in addition..... 26/1000 ct. lb.

177— " testing not above 40°..... 15%
testing above 40° and not above 56°..... 2¼ cts. gal.
testing above 56°..... 4½ cts. gal.
Provided, That the duties imposed in this paragraph shall be effective on and after the first day of March, 1914.
Provided further, That on and after the first day of May, 1916, the same shall be admitted free of duty.

" iron tanks are unusual coverings for, T. D. 15,675.

Molders' patterns for use in the manufacture of castings intended to be actually exported within six months from the date of importation thereof, may be entered under six months' bond. Sec. 4, Par. J, Sub Sec. 4 ..... Free.

496—Molds, goldbeaters' ..... Free.

" ingot; articles of metal, T. D. 31,589.

Moleskins; cotton cloth, T. D. 7,538.

Molleton; as cotton cloth, T. D. 8,942.

Molybdenite; crude mineral substance, T. D. 30,585.

102—Molybdenum 15%

154—Monazite sand 25%

" sand; no allowance for impurities, T. D. 30,992.

Money, counterfeit; an illegal and prohibited importation, T. D. 11,732, 11,735½.

" paper, of foreign country; is not dutiable merchandise, T. D. 13,109.

Mongoose; importation prohibited, T. D. 22,309.

Monkeys, wool; toys, T. D. 14,319.

Monograms, are embroidery, T. D. 17,262.

332— " paper or cardboard 25%

67—Monohydrate of soda..... ⅛ ct. lb.

Monstrance, is regalia, T. D. 3,745.

Montan wax; a mineral wax, T. D. 29,173.

" wax, distillate; an acid not provided for, T. D. 33,555.

" wax, residue of distillate; waste not provided for, T. D. 33,555.

98—Monuments, alabaster 45%

98— " breccia 45%

98— " marble 45%

98— " onyx 45%

Mooj mats; mats of vegetable fiber not provided for, T. D. 21,047.

Moonstone, imitation, drilled; imitation precious stone, T. D. 32,073.

Par.

Moor salt; sulphate of iron, T. D. 8,707.
264—Mop cloths, cotton, not embroidered nor in part of lace.... 25%
Moquette, for car seating, a pile fabric, T. D. 7,094, 11,345.
Moquettes, silk; silk plushes, T. D. 29,545.
Moreens; woolen dress goods, T. D. 11,218.
Morganite brushes; carbon brushes, T. D. 30,601.
Morocco, skins for, tanned but unfinished; are goat or sheep skins, undressed, T. D. 13,315, 25,003, 26,356.
47—Morphia or morphine, sulphate of .....$3.00 oz.
Morphine, diacetyl; salt of opium, T. D. 29,657.
47— " sulphate of .....$3.00 oz.
Morrhuol; alcoholic chemical compound, T. D. 26,065.
Mortadella; prepared meat, T. D. 31,971.
Mortars, stone; articles of earthy or mineral substance, T. D. 14,272.
" wedgwood; plain white earthenware, T. D. 16,231.
Mosaic cubes, earthenware; earthenware tiles, T. D. 13,907.
" cubes, glass, manufacture of glass, T. D. 25,509.
97— " cubes, marble. See Marble mosaic cubes.
97— " cubes, onyx. See Onyx mosaic cubes.
" Florentine or Roman pictures; manufacture of slate, T. D. 10,620.
" pictures, marble; manufacture of marble, T. D. 16,821.
Mosaics, for jewelry; are imitation precious stones, T. D. 31,940.
" small pieces of broken marble for; as marble tiles, T. D. 12,363.
" Venetian; glass and gold, gold chief value; articles of gold, T. D. 11,402.
" wood; as veneers, T. D. 27,765.
Mosquito net; cotton netting, T. D. 16,530.
" stick incense; manufactured article not provided for, T. D. 32,699.
552—Moss, crude or unmanufactured, not otherwise provided for.. Free.
372— " if manufactured or dyed 10%
" Irish; as moss, crude, T. D. 17,078.
377— " peat .....50 cts. ton.
" peat; dried and pressed, for litter; peat moss, T. D. 9,349.
" preserved, on wire stems; as ornamental leaves, T. D. 31,624.
" sea; as moss, crude, T. D. 21,626.
" sea, boiled and canned; prepared vegetable, T. D. 33,194.
" sea, dyed; as dyed moss, T. D. 27,670.
" wreaths; natural moss dyed and prepared; as moss dyed, T. D. 31,744.
Mosses. See Drugs.
Moth balls; coal tar preparation, T. D. 27,508.
Mother of pearl, chips or flakes; unmanufactured article not provided for, T. D. 17,162.
339— " of pearl collar and cuff buttons and studs..... 40%
369— " of pearl, manufactures of..... 25%
570— " of pearl, not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state ..... Free.

Par.

Mother of pearl, shapes or pieces, as manufactures of mother of pearl, T. D. 26,505.

" of pearl, slabs; as manufactures of mother of pearl, T. D. 27,823.

380—Motion film pictures, prints, positives or duplicates of every kind and nature and of whatever substance made. See Photographic films .....1 ct. lin. ft.

380—Motophotography film pictures, prints, positives, or duplicates of every kind and nature and of whatever substance made. See Photographic films.....1 ct. lin. ft.

Motor boats, brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4, Par. J, Sub Sec. 4..... Free.

" cycle, not personal effect, T. D. 31,624.

120— " cycles 25%

" cycles, brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests, and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4, Par. J, Sub Sec. 4..... Free.

120— " cycles, finished parts of, not including tires..... 25%

Mourning bands, for arm; wearing apparel, T. D. 27,223.

Moustachios, cheap; toys, T. D. 13,975.

48—Mouth, preparations. See Preparations.

380—Moving film pictures, prints, positives or duplicates of every kind and nature and of whatever substance made. See Photographic films.....1 ct. lin. ft.

" picture films; cannot enter as theatrical scenery, properties, etc., T. D. 32,398.

" picture films; may enter under bond for temporary exhibition, T. D. 32,398.

" picture films of prize fights prohibited, T. D. 32,754.

576—' " picture films, sensitized but not exposed or developed. Free.

391—Mowers, in whole or in parts, including repair parts..... Free.

" lawn; are mowers, T. D. 31,615.

Mowra oil; nut oil, T. D. 29,565.

Mucilage; drug (gum), advanced in value and condition, T. D. 14,810.

Muckalucks, boots of rawhide; as manufactured articles not provided for, T. D. 29,449.

Muckel crystal; lenses, molded, imitation rock crystal, not ground, imitation precious stones, T. D. 26,397, 26,615.

Mud bath, earth for; wrought earth, T. D. 33,200.

255—Mufflers, cotton, not provided for, whether finished or unfinished, not hemmed 25%

hemmed or hemstitched 30%

315— " composed wholly or in chief value of silk, finished or unfinished; if cut, not hemmed or hemmed only.... 40%

if hemstitched or imitation hemstitched, or revered, or having drawn threads, but not embroidered in

Par.

any manner with an initial letter, monogram, or otherwise 50%

Mufflers, flax, hemp, or ramie; as wearing apparel, T. D. 10,864.

" silk, knitted; as silk mufflers, T. D. 33,264.

" wool; wearing apparel, T. D. 10,864.

Muffs, foot; are not wearing apparel; are dutiable according to material of chief value, T. D. 33,761.

" Teddy bear; toys, T. D. 32,112.

" are wearing apparel, T. D. 18,088, 23,247.

Mugs; according to material, T. D. 17,254, 24,843.

" See Earthenware and china.

Muguet de Mai, concrete; a combination of essential oils, T. D. 32,504.

554—Mule shoes, iron or steel..... Free.

186—Mules 10%

" from Asia and Africa; importation prohibited, T. D. 31,081.

397— " straying across the boundary line into any foreign country, or driven across such boundary line for temporary pasturage purposes only, may be brought back to the United States within six months..... Free.

Mullers, for pulverizing colors; articles of earthy or mineral substance, T. D. 5,048.

Mulligatawny paste; a sauce, T. D. 29,449.

Multiflute; musical instrument, T. D. 25,538.

651—Mungo, wool ..... Free.

538—Munjeet, ground or prepared, and all extracts of..... Free.

7—Muriate of ammonia .....¾ ct. lb.

" of cocaine; salt of cocaine, T. D. 19,629, 20,050.

" of pilocarpine; alcoholic medicinal preparation, T. D. 13,058.

580— " of potash ..... Free.

Musc blanc; chemical compound, T. D. 22,653.

Museum, charging admission, is not established for scientific or literary purposes, T. D. 9,009.

212—Mushroom spawn .....1 ct. lb.

199—Mushrooms, including the weight of immediate coverings. 2½ cts. lb.

425—Music, bound or unbound, which shall have been printed more than 20 years at the date of importation..... Free.

" boxes, costing not more than 15 francs each; are toys, T. D. 24,973.

costing more than 15 francs each; musical instruments, T. D. 25,310.

" holders; are not parts of musical instruments, dutiable according to material, T. D. 17,276.

329— " in books or sheets, not provided for..... 15%

426— " in raised print, used exclusively by the blind..... Free.

" manuscript; as manuscript, T. D. 31,070.

427— " not more than 2 copies, for the use and by order of any society or institution. See Books..... Free.

" paper; printed matter, T. D. 4,991.

Par.

Music, perforated strips of cardboard, used in musical instruments; parts of musical instruments, T. D. 24,803.
Musical clocks; as clocks, T. D. 25,310.
" instruments may be household effects, T. D. 16,347, 19,529.
" instruments; are not scientific or philosophical apparatus, T. D. 8,571.
373— " instruments, cases for..... 35%
" instruments; drumheads are parts of, T. D. 24,800.
" instruments; gongs are, T. D. 18,726.
" instruments; may be personal effects, T. D. 25,680.
373— " instruments or parts thereof..... 35%
" instruments, parts, not completed, but not suitable for any other purpose, as parts of musical instruments, T. D. 33,873.
" instruments, parts, so far manufactured to make them suitable only for use in the manufacture of musical instruments; as parts of musical instruments, T. D. 33,405.
" instruments; rolls for mechanical pianos, as parts of musical instruments, T. D. 24,803.
" instruments; skins prepared and adapted for use as drumheads, are parts of, T. D. 33,366.
366— " instruments, strings for, of cat gut, whip gut, or worm gut 20%
373— " instruments, strings for, composed wholly or in part of steel or other metal..... 35%
Musk, artificial; chemical compound, T. D. 26,693.
49— " grained or in pods 20%
132—Muskets 15%
Mustard dross; waste, T. D. 29,984.
" French; as prepared mustard, T. D. 16,816.
235— " ground or prepared, in bottles or otherwise.....6 cts. lb
" oil, expressed or concentrated; expressed oil not provided for, T. D. 8,487.
" oil, synthetic or artificial, as essential oil not provided for, T. D. 13,589.
" sauce; prepared mustard, T. D. 15,424, 16,522.
595— " seed ..... Free.
545—Mutton, fresh or prepared..... Free.
Myrobolan, extract; vegetable extract for dyeing and tanning, T. D. 21,058.
" nuts, ground; manufactured article not provided for, T. D. 3,479.
211— " plum, stocks, cuttings, or seedlings of, 8 years old or less .....$1.00 per 1,000.
553—Myrobolans, fruit ..... Free.
Myrrh; drug. Art. 903, Cust. Regs.
648—Myrtle wood sticks, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes..... Free.

Par.

N

Nail blanks; articles of metal, T. D. 13,201.
" cleaners; according to material, T. D. 11,991.
" files with handles; articles of metal, T. D. 20,760.
" files, without handles, as files, T. D. 17,829.
" head beads, beads, T. D. 28,361, 30,667.
" heads, gelatin; beads, T. D. 14,622.
" heads, glass or paste; beads, T. D. 28,361, 30,667.
" nippers; are nippers, T. D. 33,094.
" plates, for horse shoe nails; as nail rods, T. D. 12,929.
" polish; toilet preparation, T. D. 33,644.
" powder enamel; toilet preparation, T. D. 15,245.
" powder leaves, booklets; toilet preparation, T. D. 26,852.
554— " rods, horse shoe..... Free.
554—Nails, all other wrought iron or steel nails not provided for.. Free.
" brass or brass headed; articles of metal, T. D. 6,361.
554— " cut, of iron or steel..... Free.
554— " hob ..... Free.
554— " horse shoe ..... Free.
" leather heads, upholsterer's; according to material of chief value, T. D. 33,481.
" malleable cast iron; as iron nails, T. D. 7,257.
" not provided for; articles of metal, T. D. 8,824.
" with porcelain heads; according to material of chief value, T. D. 8,066.
554— " wire, made of wrought iron or steel..... Free.
Nainsooks; are cotton cloths, T. D. 15,044.
561—Naphtha ..... Free.
" solvent; coal tar preparation, T. D. 30,530.
452—Naphthalin ..... Free.
" colors; coal tar colors, T. D. 21,591.
Naphthol salts; coal tar preparation, T. D. 13,568.
" soda; coal tar preparation, T. D. 12,224.
22— " not medicinal and not colors or dyes..... 5%
23—Naphtolsulfoacids and their sodium or potassium salts, not medicinal and not colors or dyes..... 10%
23—Naphtylamin, not medicinal and not color or dye..... 10%
23—Naphtylaminsulfoacids and their sodium or potassium salts, not medicinal and not colors or dyes..... 10%
Napthalene; coal tar preparation, T. D. 21,591.
Napthionate of soda; coal tar preparation, T. D. 13,579.
Napier matting; as carpeting of jute, T. D. 8,143.
Napkins in the piece, cotton; cotton cloth, T. D. 24,880.
" initialed; as embroidered, T. D. 11,069.
358— " made wholly or in part of lace or imitation lace of any kind 60%
" paper; manufacture of paper, T. D. 29,163.
210—Narcissus, bulbs .....$1.00 per 1,000.
394—Natural alizarin ..... Free.
607— " history, specimens of, when imported for scientific public collections, and not for sale..... Free.
Neats foot oil or grease; expressed oil, T. D. 26,785.

Par.

Necessaries, pocket; according to material of chief value, T. D. 32,264.
" pocket, containing needles, pins, safety pins, darning needles, thread, etc., safety pins chief value, dutiable as an entirety as safety pins, T. D. 33,194.
358—Neck ruffings, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of... 60%
" chain clasps, parts of jewelry, T. D. 32,573.
" chains; jewelry, T. D. 33,367.
Necklace clasps; parts of jewelry, T. D. 33,242.
" slides; parts of jewelry, T. D. 28,575.
Necklaces, amber beads; articles of beads, T. D. 29,615.
" as jewelry, T. D. 31,866, 31,896.
" bead, valued not over 11 marks per gross; toys, T. D. 31,786.
" beads; bead articles, T. D. 26,875, 27,309, 27,423.
" bone; manufacture of bone, T. D. 3,119.
" chains with pendants, as chains, T. D. 33,268.
" coral; jewelry, T. D. 31,866.
" glass; bead articles, T. D. 13,790.
" of precious stones, drilled and strung, jewelry, T. D. 19,448.
" pearl; jewelry, T. D. 32,298.
Necklet, chain with pendant; as chains, T. D. 33,268.
Necklets; jewelry, T. D. 32,571.
Neckties, are wearing apparel, T. D. 13,444, 13,876.
" woven in the piece; are wearing apparel, T. D. 15,019.
Neckwear; wearing apparel, T. D. 25,239.
Nectarines; as peaches, T. D. 27,873.
Needle antimony; antimony ore, T. D. 23,691.
135— " books. See Needle cases.
135— " cases or needle books furnished with assortments of needles or combinations of needles and other articles 20%
" points for blanket frames; articles of metal, T. D. 15,709.
" threaders; articles of metal, T. D. 24,322.
" work for exhibition in sewing schools, free under bond for exhibition, T. D. 17,865.
" work, may be imported for exhibition, under bond, T. D. 17,806.
135—Needles, all other, not provided for..... 20%
" barb; articles of metal, T. D. 21,505.
" canular; attachment for hypodermic syringe; articles of metal, T. D. 28,308.
" combers', articles of round steel wire, T. D. 11,590.
135— " crochet 20%
" crochet, bone; as crochet needles, T. D. 22,807.
" crochet, celluloid; crochet needles, T. D. 32,149.
555— " darning ..... Free.
" embroidery machine; needles not provided for, T. D. 29,790.
" for Brosser machine; sewing machine needles, T. D. 31,623.
135— " for knitting machines 20%
135— " for sewing machines 20%

Par.		
555—	Needles for shoe machines	Free.
555—	" hand sewing	Free.
	" harness, hand sewing; as hand sewing needles, T. D. 13,502.	
	" hypodermic; articles of metal, T. D. 27,801.	
	" Jacquard; needles not provided for, T. D. 27,899.	
	" kindergarten; articles of metal, T. D. 23,109.	
135—	" knitting	20%
	" knitting, bone; as knitting needles, T. D. 22,807.	
	" knitting, celluloid; knitting needles, T. D. 32,149.	
	" larding; articles of metal, T. D. 12,976.	
135—	" latch	20%
	" ligature; needles not provided for, T. D. 27,163.	
	" lithographers'; articles of metal, T. D. 6,716.	
135—	" no articles other than the needles which are specially named in this section shall be dutiable as needles unless having an eye and fitted and used for carrying a thread.	
	" sail; hand sewing needles, T. D. 13,502.	
	" surgeon's; needles not provided for, T. D. 26,964.	
	" surgeons', with patent needle holder; an entirety, article of metal, T. D. 27,458.	
135—	" tape	20%
	" tape, bone; as tape needles, T. D. 33,594.	
	" upholsterer's; hand sewing needles, T. D. 13,502.	
	" weaving; articles of metal, T. D. 18,145.	
	" with machines, are not entireties; are dutiable separately, T. D. 31,675.	
	Negatives, photo, glass; manufacture of glass, T. D. 31,845.	
380—	" photographic film, for moving picture exhibits, exposed but not developed	2 cts. lin. ft.
	if exposed and developed	3 cts. lin. ft.
	Nephrite, articles of; articles of earthy or mineral substance, T. D. 13,337.	
	Neroli, oil of, artificial; as oil neroli, T. D. 25,361.	
46—	" or orange flower oil, not containing alcohol	20%
	Nets, cotton, for rubber bulbs; manufacture of cotton, T. D. 31,316.	
252—	" cotton, leno woven, as cotton cloth.	
271—	" flax, hemp, or ramie. See Flax gill nettings	25%
	" hair or head, not provided for; as wearing apparel, T. D. 14,935.	
165—	" machines for making	25%
351—	" manufactured of human hair	35%
358—	" of whatever yarns, threads, or filaments composed, and articles made in whole or in part of	60%
	" oriental; are laces, T. D. 16,152.	
	Netting, fish, cotton; manufacture of cotton, T. D. 25,111.	
	" made on rolling locker machine, are not made on Nottingham lace machine, T. D. 31,352.	
252—	Nettings, cotton, leno woven, as cotton cloth.	
271—	" gill, flax, hemp, or ramie. See Flax gill nettings	25%
165—	" machines for making	25%
351—	" manufactured of human hair	35%

Par.		
	Nettings, metal thread; fabric made of tinsel wire, lame, or lahn, T. D. 22,381.	
358—	" of whatever yarns, threads, or filaments composed, and articles made in whole or in part of	60%
	Neutraline a la rose; distilled oil, T. D. 15,718.	
556—	Newspapers	Free.
155—	Nickel	10%
	" alloy, nickel not chief value; metal unwrought, T. D. 27,034, 28,948.	
155—	" alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, rods, or plates	10%
	" alloy wire; all other wire not provided for, T. D. 31,429.	
	" alloy wire rods or bars; nickel in bars, T. D. 27,801.	
	" and copper rods, nickel chief value, as nickel-alloy, T. D. 27,801.	
	" and copper rods, copper chief value, as composition metal, copper chief value, T. D. 29,296.	
	" anodes; articles of metal, T. D. 28,545.	
167—	" articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for	20%
155—	" bars	10%
	" bullets, old; articles of metal, T. D. 32,655.	
155—	" in pigs	10%
155—	" ingots	10%
565—	" matte	Free.
565—	" ore	Free.
155—	" oxide	10%
155—	" plates	10%
109—	" plates, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding	15%
155—	" rods	10%
155—	" sheets	20%
109—	" sheets, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding	15%
155—	" strips	20%
	Nigari; salt drippings; mineral water, T. D. 33,695.	
	Niger seed, oil; expressed oil, T. D. 32,615.	
	Night lamps; are not toys, T. D. 27,559.	
345—	" lights	25%
	Nimgranine; medicinal preparation, T. D. 15,173.	
	Nippes, metal; are not toys, articles of metal, T. D. 27,550.	
	Nippers, nail or manicure, are nippers, T. D. 33,094.	
166—	" of all kinds wholly or partly manufactured	30%
605—	Niter cake	Free.
	Nitragin; substance used for manure, T. D. 18,152.	
440—	Nitrate, calcium	Free.
605—	" cubic	Free.
395—	" of ammonia	Free.
	" of baryta; chemical salt, T. D. 6,172.	
57—	" of lead	1¼ cts. lb.
	" of mercury; chemical compound, T. D. 22,970.	

Par.

Nitrate of pilocarpine; alcoholic medicinal preparation, T. D. 13,058.

580— " of potash, or saltpeter, crude ..... Free.

64— " of potash, or saltpeter, refined ..... $7.00 ton.

605— " of soda ..... Free.

" of strontia; chemical compound, T. D. 6,172.

" of thorium; salts of thorium, T. D. 16,643.

29—Nitrite, amyl 20%

67— " of soda ..... ½ ct. lb.

23—Nitro-benzol, not medicinal and not color or dye 10%

499—Nitrogen, lime ..... Free.

Nitro-naphthalin; coal tar preparation, T. D. 24,548.

Nitro-sodioxynaphthalin; coal tar dye, T. D. 21,344.

23—Nitrotoluol, not medicinal and not color or dye 10%

Noils, china grass or ramie; textile grass not manufactured, T. D. 27,591.

485— " flax ..... Free.

" not provided for; as waste not provided for, T. D. 27,997.

311— " silk, exceeding 2 inches in length ..... 20 cts. lb.

" silk, not exceeding 2 inches in length; silk waste, T. D. 32,085.

651— " wool ..... Free.

651— " wool, carbonized ..... Free.

Noir solide, or steam black; extract of logwood, T. D. 13,596, 18,057.

Noisettine; confectionery, T. D. 28,687.

385—Non enumerated articles, unmanufactured 10%

385— " enumerated articles, manufactured 15%

" importation; horses rejected by Canadian veterinarian, may be returned free as; formal entry not required, T. D. 30,305.

" importation; merchandise decomposed and practically worthless prior to arrival, is, T. D. 32,453.

" importation; perishable goods seized by board of health before coming into importer's possession, is, T. D. 30,828.

" importation; tobacco damaged by sea water, and of no commercial value, T. D. 26,969.

" importation; vegetables decayed, is, T. D. 24,945.

Nori; is seaweed, T. D. 31,498.

" dried, in sheets; is seaweed, crude, T. D. 31,498.

" prepared; Japanese edible vegetable, T. D. 30,316, 31,053.

Norway spruce seedlings; coniferous evergreen seedlings, T. D. 29,031.

Nose paste; toilet preparation, T. D. 24,246.

Notaries, customs, are designated at customs ports only, T. D. 14,181, 14,582, 18,447.

" customs, can attest declaration for use at another than their own port, T. D. 25,575.

" public, acknowledgments taken before, must be accompanied by a certificate of their authority, T. D. 2,135, 18,447.

Par.

Nucoa butter; cocoa butter, T. D. 17,770.
" nut oil; cocoa butterine, T. D. 17,770.
Numidi, or blue eared pheasant, is a wild bird, the plumage of which is prohibited by Par. 347, D. L., Oct. 28, 1913.
Nursery stock; importation prohibited, except from Holland, Belgium, France, England, Ireland, Switzerland, Bermuda, Guatemala, T. D. 33,697; Denmark, Japan, Germany, T. D. 33,730; Canada, Scotland, T. D. 33,800.
" stock may be imported from Holland, Belgium, France, England, Ireland, Switzerland, Bermuda, and Guatemala; from other countries prohibited, T. D. 33,697.
211— " stock, not provided for 15%
" stock; permit of Department Agriculture is required, to import, T. D. 33,495.
" stock, plant quarantine act, regulations, T. D. 32,863.
561—Nut, coco, oil ..... Free.
" curtains, of beads made of nuts; as bead articles, T. D. 26,707.
123— " locks, spiral, iron or steel..... 30%
" lotus; edible vegetable, Japanese, T. D. 27,020.
561— " oil, Chinese ..... Free.
561— " oil or oil of nuts not provided for..... Free.
30—Nutgalls, extracts and decoctions of, not containing alcohol and not medicinal ..... % ct. lb.
624— " used expressly for dyeing or tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process, not containing alcohol and not provided for..... Free.
Nutmegs, oil of; essential oil not provided for, T. D. 15,181.
235— " unground .....1 ct. lb.
ground .....1 ct. lb. and 20%
Nuts, almonds, bitter; as almonds, T. D. 15,176.
" Bankul; drugs, T. D. 24,533.
" betel; raw articles not provided for, T. D. 10,746.
" boiled, preserved in syrup; comfits, T. D. 27,985.
" Brazil, bastard; nuts not provided for, T. D. 22,894.
" broken pieces of shelled; as shelled nuts, T. D. 32,206.
" caltrop; nuts not provided for, T. D. 22,516.
" candied; confectionery, T. D. 30,048.
" cob; are filberts, T. D. 25,462.
557— " coco, in the shell..... Free.
557— " coconut meat broken, not shredded, desiccated, or prepared in any manner ..... Free.
221— " coconut meat, desiccated, shredded, cut, or similarly prepared .....2 cts. lb.
624— " for dyeing and tanning..... Free.
" for seed; as nuts, T. D. 29,339.
" hazel; are filberts, T. D. 10,525.
" illipe; nuts not provided for, T. D. 33,511.
" Jatropha; drugs, T. D. 24,533.
" lichi, cooked in sweet liquid; sweetmeats, T. D. 29,974.
" lichi; nuts not provided for, T. D. 22,461.

Par.

Nuts, lotus; as seeds not provided for, T. D. 31,373.
557— " marrons, crude ..... Free.
226— " of all kinds, shelled or unshelled, not provided for...1 ct. lb.
226— " of any kind, shelled or unshelled, no allowance shall be made for dirt or other impurities in.
" olive, ground; manufactured article not provided for, T. D. 22,783.
123— " or nut blanks, of iron or steel..... 5%
557— " palm ..... Free.
201— " pickled, not provided for..... 25%
" Sapucaia; nuts not provided for, T. D. 26,802.
" Singhara; nuts not provided for, T. D. 22,516.
" sugar coated; confectionery, T. D. 30,048.
620— " tagua ..... Free.
624— " used expressly for dyeing or tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process, not containing alcohol and not provided for..... Free.
" water chestnuts; Chinese edible vegetable, T. D. 22,516.
" wood; drug, T. D. 24,533.
558—Nux vomica ..... Free.

O

624—Oak, extract of, not containing alcohol and not provided for. Free.
" Japan, white; is cabinet wood, T. D. 32,454.
" lumber, sawed; is not cabinet wood, but sawed lumber, T. D. 33,263.
559—Oakum ..... Free.
647—Oar blocks, wood, rough hewn, sawed, or bored, not provided for ..... Free.
Oat chaff; oat hulls, T. D. 16,288.
" hulls; ground and mixed with mill refuse, cattle feed; as oat hulls, T. D. 25,901.
192— " hulls, per 100 lbs..... 8 cts.
192— " meal, per 100 lbs..... 30 cts.
" meal cakes; as biscuit, T. D. 14,469.
" meal cocoa, unsweetened, in cakes; as cocoa prepared, unsweetened, T. D. 26,801.
" mills refuse, cattle feed; as oat hulls, T. D. 26,289.
Oats cocoa, cocoa, cocoa shells, and oatmeal, unsweetened, in powder or in cubes or cakes; cocoa prepared, unsweetened, T. D. 29,050, 30,122.
192— " per bushel of 32 lbs..... 6 cts.
" are not dutiable as seed, T. D. 6,156.
" dyed; as ornamental grains, T. D. 32,073.
" prepared for millinery purposes; as ornamental grains, T. D. 25,091.
192— " rolled, per 100 lbs..... 30 cts.
" stems, natural, dried; fibrous vegetable substance, not dressed or manufactured, T. D. 32,568.
Objective lenses; photographic lenses, T. D. 16,952.
426—Objects, special, serving to teach the blind..... Free.

Par.

Obscene articles and literature; importation prohibited. Sec. IV, Par. G, Sub Sec. 1.
Ocarinas; musical instruments, T. D. 30,710.
Ocher in tubes; artists' colors, T. D. 11,863.
55— " and ochery earths..... 5%
" and ochery earths containing lead; as a color, T. D. 23,156.
Octopus gloy; chemical compound, T. D. 25,972.
" shell fish, T. D. 28,468.
Odor flasks; are not jewelry, T. D. 28,300.
Oenotannin; as tannin, T. D. 29,644.
Offal, salted; as raw hides, T. D. 25,825.
Office safe or furniture; are not household effects, T. D. 30,477.
Oeser color foils, metal chief value; as articles of metal, T. D. 32,333.
45—Oil, alizarine; as alizarine assistant, T. D, 5,914.
46— " almond, bitter; not containing alcohol 20%
45— " almond, sweet .....5 cts. lb.
" almond, artificial; is nitro benzole, T. D. 21,947.
46— " amber, not containing alcohol..... 20%
" amber, artificial; as oil, amber, T. D. 25,361.
46— " ambergris, not containing alcohol..... 20%
" and alkali, mixed; a chemical compound, T. D. 13,564.
" angelica; as essential oil not provided for, T. D. 8,992.
23— " anilin, not medicinal and not color or dye..... 10%
44— " animal, and all combinations of, not provided for.... 15%
498— " (excepting fish oils), not chemically compounded, such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not provided for ..... Free.
46— " anise or anise seed, not containing alcohol..... 20%
46— " anthoss, not containing alcohol..... 20%
452— " anthracene ..... Free.
" arachid, as peanut oil, T. D. 28,210.
" artificial, of bitter almonds; as oil of bitter almonds, T. D. 21,947.
" ashes; crude mineral substance, T. D. 10,060.
46— " aspic or spike lavender, not containing alcohol..... 20%
46— " attar of roses, not containing alcohol..... 20%
" attar of roses, artificial; as oil attar of roses, T. D. 25,488.
" avenarius, theerol; coal tar distillate, T. D. 23,132.
" balsam Peru; essential oil, T. D. 26,902.
" banks; as fish oil, T. D. 810.
" bay leaves; as distilled oil, T. D. 2,644.
561— " benzine ..... Free.
" betulinum; is birch tar oil, T. D. 12,883.
46— " bergamot, not containing alcohol..... 20%
" bergamot, artificial; as oil, bergamot, T. D. 25,361.
561— " birch tar ..... Free.
" braunscheid; as medicinal preparation, T. D. 3,528.
" cabbage seed; as rape seed oil, T. D. 2,604.
561— " cajeput ..... Free.

Par.		
560—Oil cake		Free.
"	cake from soya beans; as oil cake, T. D. 30,595.	
"	cake, fish; as tallow, T. D. 25,265.	
"	cake, ground or meal; manufactured article not provided for, T. D. 25,167.	
"	cake meal, pulverized in transportation; as oil cake, T. D. 27,178.	
46— "	camomile, not containing alcohol	20%
"	camphor; unmanufactured article not provided for, T. D. 23,116.	
46— "	caraway, not containing alcohol	20%
"	cardamom; essential oil, T. D. 33,377.	
"	carvene or carvol; is oil, caraway, T. D. 18,144.	
46— "	cassia, not containing alcohol	20%
"	cassia, artificial; as oil cassia, T. D. 24,095.	
45— "	castor	12 cts. gal.
"	castor, in capsules; as medicinal substance in capsules, T. D. 29,885.	
46— "	cedrat, not containing alcohol	20%
"	Ceylon; essential oil, T. D. 33,117.	
561— "	Chinese nut	Free.
46— "	cinnamon, not containing alcohol	20%
"	citral; oil of lemon, T. D. 12,137.	
"	citron; oil of lemon, T. D. 8,962.	
46— "	citronella, not containing alcohol	20%
46— "	civet, not containing alcohol	20%
276— "	cloth for floors, mats or rugs of	20%
276— "	cloth, for floors, plain, stamped, painted, or printed	20%
254— "	cloths (except silk oilcloths and oilcloths for floors)	25%
"	cloves; essential oil, T. D. 33,377.	
561— "	coconut	Free.
232— "	cocoanut, refined deodorized	3½ cts. lb.
561— "	cod	Free.
561— "	cod liver	Free.
"	cod liver, De Jonghs; as medicinal preparation, T. D. 10,684.	
"	cognac; as fruit essence, T. D. 17,406.	
"	colza; rape seed oil, T. D. 2,604.	
"	colza, sulphur; as rape seed oil, T. D. 32,231.	
"	combination of two free oils; dutiable as a combination of oils, T. D. 28,659.	
"	concrete; are combinations of two or more essential oils, T. D. 26,682, 28,448.	
561— "	cotton seed	Free.
452— "	creosote	Free.
561— "	croton	Free.
"	crude light; coal tar distillate not provided for, T. D. 11,983.	
"	cypress; essential oil, T. D. 33,377.	
452— "	dead	Free.
"	enfleuraged; expressed oil not provided for, T. D. 10,549.	
16— "	distilled, if containing 20% of alcohol or less	10 cts. lb. and 20%

Par.

containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%

46—Oil, distilled, and combinations, not provided for, and not containing alcohol 20%

16— " essential; if containing 20% of alcohol or less..... 10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%

46— " essential; and combinations, not provided for and not containing alcohol 20%

" essential, of roots, or other than of flowers; as essential oil, T. D. 26,181.

16— " expressed, if containing 20% of alcohol or less..... 10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%

45— " expressed, and combinations, not provided for, and not containing alcohol 15%

46— " fennel, not containing alcohol..... 20%

44— " fish, not provided for.....3 cts. gal.

561— " fish, of American fisheries ..... Free.

45— " flax seed, raw, boiled, or oxidized, per gallon of 7½ lbs. .....10 cts. gal.

46— " fruit, and combinations of, not provided for, and not containing alcohol 20%

33— " fusel .....¼ ct. lb.

" gardenia; essential oil, T. D. 25,067.

" gas, crude; as coal tar, T. D. 27,445.

561— " gasoline ..... Free.

" geranium; essential oil, T. D. 8,992.

45— " hemp seed .....3 cts. per gal.

44— " herring .....3 cts. gal.

561— " ichthyol ..... Free.

" illipe; nut oil, T. D. 31,478.

46— " jasmine or jasimine, not containing alcohol..... 20%

" jasmine, artificial; as oil, jasmine, T. D. 25,361.

561— " juglandium ..... Free.

46— " juniper, not containing alcohol..... 20%

561— " kerosene ..... Free.

" laurel; essential oil, T. D. 27,182.

46— " lavender, not containing alcohol..... 20%

" lavender, mixed with turpentine; as chemical compound, T. D. 32,823.

46— " lavender, spike, not containing alcohol..... 20%

46— " lemon, not containing alcohol..... 10%

46— " lemon grass, not containing alcohol..... 20%

46— " limes, not containing alcohol..... 20%

45— " linseed, raw, boiled, or oxidized, per gallon of 7½ lbs. .....10 cts. gal.

" lubricating; resin oil chief value, as alizarin assistant, T. D. 25,769.

46— " mace, not containing alcohol.....6 cts. lb.

Par.			
	Oil, mahwa; nut oil, T. D. 29,565.		
	"	marine; a combination of expressed oils, T. D. 14,509.	
	"	mineral; petroleum oil, T. D. 30,008.	
	"	mixed, peanut and sesame; combination of expressed oils, T. D. 25,780.	
	"	mixed; peanut oil with an accidental mixture of 3% of sesame oil; as nut oil, T. D. 28.832,	
	"	mixed, soya bean and sesame; combination of expressed oils, T. D. 32,943.	
	"	mustard, artificial or synthetic; as essential oil not provided for, T. D. 13,589.	
	"	mustard, expressed or concentrated; expressed oil not provided for, T. D. 8,487.	
	"	mowrah; nut oil, T. D. 29,565.	
561—	"	naphtha	Free.
	"	neats foot; expressed oil not provided for, T. D. 26,735.	
46—	"	neroli or orange flower, not containing alcohol	20%
	"	neroli, artificial; as oil neroli, T. D. 25,361.	
	"	niger seed; expressed oil not provided for, T. D. 32,615.	
	"	nucoa nut; cocoa butterine, T. D. 17,770.	
	"	of mirbane; is nitro benzole, T. D. 16,410.	
	"	of nutmegs; essential oil not provided for, T. D. 15,131.	
561—	"	of nuts or nut oil not provided for	Free.
	"	of rose, synthetic; as oil of rose, T. D. 25,972.	
387—	"	of vitriol	Free.
	"	olive, foots or residuum; is soap stock, T. D. 5,840.	
45—	"	olive, in bottles, jars, kegs, tins, or other packages having a capacity of less than five standard gallons each	30 cts. per gal.
45—	"	olive, not provided for	20 cts. gal.
561—	"	olive, rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him	Free.
	"	olive, recovered; rendered oil not provided for, T. D. 22,919.	
46—	"	orange flower, not containing alcohol	20%
46—	"	orange, not containing alcohol	10%
46—	"	origanum, red or white, not containing alcohol	20%
	"	orris, concrete; essential oil, T. D. 26,181.	
376—	"	paintings, or copies, replicas, or reproductions of the same	15%
652—	"	paintings, original. See Paintings	Free.
561—	"	palm	Free.
561—	"	palm-kernel	Free.
561—	"	paraffin	Free.
	"	patchouly; essential oil, T. D. 8,651.	
45—	"	peanut	6 cts. per gal.
	"	pennyroyal; essential oil, T. D. 33,377.	
46—	"	peppermint, not containing alcohol	25 cts. lb.
561—	"	perilla	Free.

Par.

Oil, Peru balsam; essential oil, T. D. 26,902.
561— " petroleum, crude or refined, and all products obtained from ..... Free.
" pettigrain; oil neroli, T. D. 9,737.
45— " poppy seed, raw, boiled, or oxidized.....6 cts. per gal.
45— " rape seed .....6 cts. per gal.
" rape seed; 7½ lbs. per gallon, T. D. 9,323; if oxidized or blown, 8 lbs. per gallon, T. D. 18,088.
" red; acid not provided for, T. D. 27,747.
16— " rendered, if containing 20% of alcohol...10 cts. lb. and 20%
containing more than 20% and not more than 50% of alcohol .....20 cts. lb. and 20%
containing more than 50% of alcohol..40 cts. lb. and 20%
44— " rendered, and combinations, not provided for, and not containing alcohol 15%
46— " rosemary or anthoss, not containing alcohol..... 20%
" rose, artificial; as attar of roses, T. D. 25,438.
46— " roses, attar of, not containing alcohol..... 20%
" rosin, refined; distilled oil not provided for, T. D. 26,753.
44— " seal .....3 cts. gal.
45— " sesame or sesamum seed or bean.....1 ct. lb.
44— " sod .....3 cts. gal.
" soluble; as alizarine assistant, T. D. 12,181, 12,671.
561— " soya bean ..... Free.
" soya bean and manganese; a chemical compound, T. D. 33,644.
44— " sperm .....8 cts. gal.
46— " spike lavender, not containing alcohol..... 20%
441— " spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, imported in whole or in parts, including repair parts ..... Free.
" sulphur colza; as rape seed oil, T. D. 31,883.
" synthetic. See T. D. 13,589, 24,905, 25,361.
" tar or theer (Carbolineum Avenarius); coal tar distillate, T. D. 23,132, 32,751.
46— " thyme, not containing alcohol..... 20%
" Turkey red; as alizarine assistant, T. D. 12,671.
46— " valerian, not containing alcohol..... 20%
44— " whale .....5 cts. gal.
561— " whale, of American fisheries..... Free.
" wine; essential oil, T. D. 13,498.
" wintergreen, synthetic; essential oil not provided for, T. D. 12,137.
" wood; nut oil, T. D. 24,871.
212— " seeds, other, not provided for, per bushel of 56 lbs... 20 cts.
Okra pods; edible vegetables, T. D. 26,863.
Oleate of soda; as alizarin assistant, T. D. 12,671.
Olein, or oleic acid; acid not provided for, T. D. 25,648.
" cocoanut; cocoanut oil, T. D. 25,179.
" wool; a distilled oil, T. D. 29,805.
Oleo fegato; medicinal preparation, T. D. 15,680.
Oleographs; as lithographic prints, T. D. 11,243.

Par.

Oleomargarine; substitute for butter, T. D. 7,745. Subject also to internal revenue tax. See Internal revenue.

Oleo resins, medicinal; medicinal preparation, T. D. 26,753.

562— " stearin ..... Free.

Olive kernels; nuts not provided for, T. D. 22,783.

" nuts, ground; manufactured article not provided for, T. D. 22,783.

" oil denaturants. See T. D. 29,957, 29,976, 30,006, 30,500, 32,056, 32,087, 32,859, 33,827.

" oil, foots or residuum; is soap stock, T. D. 5,840.

" oil foots; what are, T. D. 12,709.

45— " oil, in bottles, jars, kegs, tins, or other packages having a capacity of less than five standard gallons each .....30 cts. per gal.

" oil, in tins; sizes and weights of tins, and quantity of oil contained in same, T. D. 28,474, 29,416, 29,479, 29,639, 29,773, 29,934.

45— " oil, not provided for.....20 cts. gal.

561— " oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him ..... Free.

" oil; none released free without affidavit of importer, that it is permanently unfit for food, and is imported for mechanical or for manufacturing purposes, T. D. 29,957.

" oil; 100% of all claimed inedible, or to have been denatured, to be sampled, T. D. 29,957.

" oil, recovered; rendered oil, not provided for, T. D. 22,919.

" oil residuum; soap stock, T. D. 6,675.

" oil, sulfured, or olive oil foots; need not be denatured, T. D. 29,957.

218—Olives .....15 cts. gal.

" artichokes, and truffles, mixed; vegetables prepared, T. D. 30,208.

" black; as olives, T. D. 31,053.

" broken and pitted; as olives, T. D. 33,263.

" crushed; as olives, T. D. 33,660.

" dutiable on basis of wet gallon of 231 cubic inches, T. D. 25,359.

" green, in brine; as olives, T. D. 31,450.

" in casks, in olive oil, vinegar, and lemon juice; as olives, T. D. 33,242.

" in brine, large barrels; 8% wantage allowed, T. D. 23,742.

" in brine; no allowance for brine, T. D. 32,051.

" in olive oil; each dutiable separately, T. D. 33,263.

" in tins, in olive oil, vinegar, and salt; as olives, T. D. 32,126.

" pulp; manufactured article not provided for, T. D. 33,660.

" ripe, in brine; as olives, T. D. 32,051.

Par.

Olives, stuffed with sweet peppers; as olives, T. D. 26,921.

208—Onions, per bushel of 57 lbs.....20 cts. bush.

" are perishable within purview of Sec. III, Par. X, T. D. 33,717.

" in brine; vegetables in brine, T. D. 29,922.

" may allow for weight of straw used in braiding onions into strings, and for protection, T. D. 33,717.

" strings; no allowance for weight of strands or tops, T. D. 27,508.

Onyx bead bracelets; jewelry, T. D. 18,751.

" beads; precious stones, cut, T. D. 29,997.

" cameos for jewelry; precious stones, cut, T. D. 31,866, 33,317.

" cut for jewelry; as precious stones cut, T. D. 29,997.

" clock cases; parts of clocks, T. D. 31,165.

97— " in block, rough or squared only.....50 cts. cub. ft.
sawed or dressed, over 2 inches in thickness.75 cts. cub. ft.

97— " mosaic cubes of, not exceeding 2 cubic inches in size,
if loose 20%
if attached to paper or other material..... 35%

97— " slabs or paving tiles, containing not less than 4 superficial inches:
if not more than 1 inch in thickness.....6 cts. sup. ft.
if more than 1 inch and not more than 1½ inches in thickness .....8 cts. sup. ft.
if more than 1½ inches and not more than 2 inches in thickness .....10 cts. sup. ft.
if rubbed in whole or in part, in addition.....2 cts. sup. ft.

98— " wholly or partly manufactured into monuments, benches, vases, and other articles, or of which onyx is the component material of chief value, not provided for 45%

" imitation, for jewelry purposes; imitation precious stones, T. D. 31,254.

" Mexican; is onyx, T. D. 29,633.

" Mexican; as to weight per cubic foot, T. D. 21,839.

Opal buttons; buttons not provided for, T. D. 22,043.

Opals, imitation, drilled; imitation precious stones, T. D. 32,073.

" made into an artificial stone; as artificial precious stones, T. D. 32,778.

" part of rough surface cut and polished to show quality; as uncut, T. D. 32,525.

" precious stones, T. D. 16,963.

Openers for bottles, packed with the bottles; are dutiable as merchandise, T. D. 17,492.

" watch case; articles of metal, T. D. 13,430.

358—Openwork, fabrics or articles of, with threads introduced after weaving, forming figures or designs, not including straight hemstitching, of whatever yarns, threads, or filaments composed 60%

" is not lace, T. D. 27,685.

93—Opera glasses, and frames and mountings for the same, not provided for 35%

Par.

Opera glasses, diminutive, charms; are jewelry, T. D. 9,665.
" glasses, miniature, bone; manufacture of bone, T. D. 25,734.
" glasses, small, cheap; as toys, T. D. 31,300.

47—Opium, Act of Feb. 9, 1909, to prohibit the importation and use of opium for other than medicinal purposes, not repealed or in any manner impaired or affected by this Act.

47— " alkaloids of ..... $3.00 oz.
47— " aqueous extract of, for medicinal uses 60%
" ashes of; preparation of opium not provided for, T. D. 9,413.
" cannot be imported by Chinese subjects, T. D. 12,616
47— " containing less than 9% of morphia ..... $6.00 lb.
47— " crude or unmanufactured, and not adulterated, containing 9% and over of morphia ..... $3.00 lb.
47— " dried to contain 15% or less of moisture, and not adulterated, containing 9% and over of morphia .. $4.00 lb.
47— " esters thereof ..... $3.00 oz.
" from which part of water is lost by evaporation, and which is dried on boards in the sun, and is cut into cakes; is dried or otherwise advanced, T. D. 33,788.
" granular; is advanced beyond the condition of crude or unmanufactured, T. D. 29,966.
47— " liquid preparations of, not provided for 60%
47— " otherwise advanced beyond the condition of crude or unmanufactured and not adulterated, containing 9% and over of morphia ..... $4.00 lb.
47— " powdered, and not adulterated, containing 9% and over of morphia ..... $4.00 lb.
47— " preparations of, deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded.
" prepared for smoking, or for other than medicinal uses; prohibited by Act Feb. 9, 1909.
" regulations governing the importation of, T. D. 29,657, 31,398.
47— " salts of ..... $3.00 oz.
47— " tincture of 60%

Opoponax essence; essential oil, T. D. 28,741.

93—Optical instruments, and frames and mountings for the same, not provided for 35%

Orange bitters; spirituous bitters, T. D. 9,113.

46— " flower oil, not containing alcohol 20%
" flower water; as flower water, T. D. 10,411.
56— " mineral 25%
46— " oil, not containing alcohol 10%
" paste; preserved fruit, T. D. 27,636.
563— " peel, not preserved, candied, or dried ..... Free.
221— " peel, preserved, candied, or dried ..... 1 ct. lb.
" pulp; fruit preserved in its own juice, T. D. 22,436.
532— " sour, juice, containing not more than 2% of alcohol .. Free.

Par.

Orange juice, concentrated; as fruit juice, T. D. 17,825, 29,812.
" trees, for cultivation; fruit plants, semi tropical, for cultivation, T. D. 29,700.
" trees, in tubs, for ornament; as nursery stock not provided for, T. D. 30,585.
" trees, wild; fruit plants, semi tropical, for propagation or cultivation, T. D. 30,165.
" water, scented; floral or flower water, T. D. 25,232.
648— " wood sticks, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes ..... Free.
172—Oranges, boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shaddocks, or pomelos... 15%
Provided, That the thin wood, so called, comprising the sides, tops and bottoms of fruit boxes of the growth and manufacture of the United States, exported as fruit box shooks, may be reimported in completed form, filled with fruit, without the payment of duty; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.
220— " in bulk ..... ½ ct. lb.
" bitter; as oranges, T. D. 20,454.
220— " in packages of a capacity of 1¼ cubic feet or less, per pkg. ..... 18 cts.
in packages of capacity exceeding 1¼ cubic feet and not exceeding 2½ cubic feet, per pkg..... 35 cts.
in packages exceeding 2½ and not exceeding 5 cubic feet, per pkg. ..... 70 cts.
in packages exceeding 5 cubic feet..... ½ ct. lb.
" from Mexico; importation prohibited, T. D. 33,110.
" halved, in brine; as fruit in brine, T. D. 24,567.
" may be opened and repacked, and the good separated from the bad for the purpose of abandonment, T. D. 21,831.
Orchestrion, with extra barrels; as musical instrument, T. D. 11,707.
210—Orchids 25%
564—Orchil ..... Free.
" extract; extract of vegetable origin suitable for dyeing, coloring, etc., T. D. 29,431.
" extract, artificial; coal tar preparation, T. D. 12,736.
" extract with rouge vegetal; as a color not provided for, T. D. 26,383.
564— " liquid ..... Free.
Ore, actinolite, ground; manufactured mineral substance, T. D. 19,406, 32,830.
396— " antimony ..... Free.
" antimony, ground; as antimony ore, T. D. 30,382.
" arsenic; is arsenic, T. D. 33,778.
445— " cerium ..... Free.
448— " chromic ..... Free.
453— " cobalt ..... Free.

Par.		
461—	Ore, copper	Free.
	" copper, concentrated; copper ore, T. D. 25,804.	
479—	" emery	Free.
565—	" gold	Free.
518—	" iron, including manganiferous iron ore	Free.
152—	" lead bearing, of all kinds containing more than 3% of lead on the lead contained therein	¾ ct. lb.
540—	" manganese, natural	Free.
565—	" nickel	Free.
565—	" of the platinum metals	Free.
	" purple, or blue billy; residuum of burnt pyrites, T. D. 14,385.	
	" rules for sampling, T. D. 13,825, 13,926.	
565—	" silver	Free.
617—	" sulphur, as pyrites, or sulphuret of iron in its natural state, containing in excess of 25% of sulphur	Free.
631—	" tin	Free.
633—	" tungsten bearing, of all kinds	Free.
	" vanadium; crude mineral substance, T. D. 28,467.	
	" wolfram; tungsten bearing ore, T. D. 6,976.	
162—	" zinc bearing, of all kinds, including calamine, on the zinc contained therein	10%
	Ores, argentiferous lead; lead bearing ores, T. D. 13,737.	
	" concentrated; as ores, T. D. 29,617, 29,629.	
	Organs; musical instruments, T. D. 13,962.	
	Organzine warp ends, or thrums; as silk yarn, T. D. 17,410.	
	" waste; as silk waste, T. D. 32,379.	
313—	" silk	15%
	Orguinettes, and sheets for; musical instruments and parts of, T. D. 4,453, 5,309.	
46—	Origanum, red or white, oil, not containing alcohol	20%
399—	Orleans, and all extracts of	Free.
	Ormolu, manufactures of; articles of metal, T. D. 9,953.	
	Ornaments; are not buttons, T. D. 27,608, 27,785.	
356—	" hair, metal. See Jewelry	60%
356—	" military, metal. See Jewelry	60%
	" See Earthenware and china.	
358—	" of whatever yarns, threads or filaments composed, and articles made in whole or in part of	60%
403—	Orpiment	Free.
	Orris oil, concrete; essential oil, T. D. 26,181.	
	" root; drugs, T. D. 19,455.	
	" root, finger; drug advanced, T. D. 13,880.	
	" root, scraped and cleaned; drug, crude, T. D. 19,455.	
	" root, resinoid of, gum; drug advanced, T. D. 30,491.	
	" root, resinoid of, oil; essential oil, T. D. 28,741.	
	Orseille; orchil extract, T. D. 32,488.	
	Orthotoluidin; aniline oil, T. D. 15,395.	
	Osier baskets; baskets of wood, T. D. 25,062.	
	" chairs; manufacture of willow, T. D. 9,536.	
335—	" braids, plaits, and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained	15%
	if bleached, dyed, colored, or stained	20%
	See Braids.	

Par.

335—Osier hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed..... 25%
if blocked or trimmed, and in chief value of osier or such materials 40%
See Hats.
173— " including chip of, prepared for basket makers' use.. 10%
173— " manufactures of 25%
517—Osmium, iridium, palladium, rhodium and ruthenium and native combinations thereof with one another or with platinum ..... Free.
Osmond, fern; Japanese edible vegetable, T. D. 27,020.
Ostensoriums; are regalia, T. D. 12,096.
347—Osprey plumes, importation of prohibited.
Ostrich chicks, stuffed and mounted; bird skins and feathers, prepared, not for millinery use, T. D. 32,997.
Ottar of roses. See Attar of rose and oil of rose.
Ovens, coke, linings for; as fire brick, T. D. 29,499.
Owl, mechanical; feathers, dressed, etc.; not suitable for millinery ornaments, T. D. 30,037.
" papier mache and feathers; as toys, T. D. 10,906.
554—Ox shoes, iron or steel..... Free.
" gall, inspissated; medicinal preparation, T. D. 16,638.
Oxalate, cerium; medicinal preparation, T. D. 25,000.
631—Oxide, black, of tin. See Tin..... Free.
" metallic; as color, T. D. 31,543.
155— " nickel 10%
144— " of antimony 25%
24— " of cobalt .....10 cts. lb.
55— " of iron, or colcothar, not provided for..... 10%
540— " of manganese, natural ..... Free.
" of manganese, white; chemical compound, T. D. 25,972.
615— " of strontia ..... Free.
154— " of thorium 25%
631— " of tin, black ..... Free.
638— " of uranium ..... Free.
61— " of zinc 10%
Oxidizing paste; chemical compound, T. D. 1,863.
Oxycyanide of mercury; chemical compound, T. D. 22,970.
Oxygen gas; manufactured article not provided for, T. D. 10,159.
Oysters, raw or canned or otherwise; as shell fish, T. D. 12,258.
Ozokerite; mineral wax, T. D. 2,703.

P

Pack, cellulose; wrapping paper not provided for, T. D. 31,595.
Packed packages; may enter for immediate transportation in bond without appraisement, T. D. 10,850.
" packages, no storage charges on, T. D. 28,285.
174—Packers' skewers of wood.....10 cts. per 1,000.
Packing, asbestos; manufacture of asbestos, T. D. 27,056.

Par.

171—Packing box shooks, of wood, not provided for..... 15%

171— " boxes, empty 15%

" cases for eggs; as packing boxes, T. D. 10,743.

" Duval's; article or ware of metal, T. D. 17,274.

" engine; shavings of tin and lead; articles of metal, T. D. 31,429.

" Planit; article or ware of metal, T. D. 32,048.

Padding, flax canvas; flax woven fabrics, T. D. 1,714.

" flax or hemp; woven fabrics of flax or hemp, T. D. 14,326.

" jute canvas, plain, single threads, jute woven fabrics, T. D. 12,357.

" jute, pelissier; plain woven fabric of single jute yarns, T. D. 17,482.

" liquor; alizarin assistant, T. D. 5,914.

" pelissier, of flax and jute; manufacture of flax and other vegetable fiber, T. D. 14,330.

193—Paddy, or rice having the outer hull on.....% ct. lb.

Painting, framed; the invoice description "painting" covers the frame, and its value is included with that of painting, T. D. 28,537.

" may be household effect, T. D. 5,241.

" miniature, gold or silver frame set with precious stones; painting dutiable as such, frame as article of precious metal, T. D. 28,244.

" on metal, with mineral or vitrifiable colors; articles of metal, T. D. 28,910.

" silk banner, painted, is, T. D. 32,560.

" with manuscript on back, explaining painting; as painting, T. D. 30,410.

" attached to screens; dutiable separately, T. D. 31,543.

" banners, painted in oil colors, are, T. D. 32,560.

" card decorated with designs, is not, T. D. 29,173.

" carried in religious ceremony; may be regalia, T. D. 29,449.

" decorated spoons, are not, T. D. 14,300.

" frames on, dutiable separately, T. D. 22,060.

" glass photograph holders with painting in oil; is painting in oil colors, T. D. 14,925.

" in anilin colors; are not in oil or water colors, T. D. 26,183.

" in oil colors, on metal plates or plaques; as paintings in oil colors, T. D. 14,230.

376— " in oil or water colors, or copies, replicas, or reproductions of the same 15%

" lithographed, mounted on wood, and painted, is not, T. D. 29,819.

" menus and place cards, are not, T. D. 31,589.

" on china, mineral colors, fixed by firing; painted china, T. D. 25,761.

" on fabrics in oil or water colors; paintings in oil or water colors, T. D. 26,242.

655— " on glass, pictorial, imported expressly for presentation to a national institution or to any State or

Par.

municipal corporation or incorporated religious society, college, or other public institution; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe... Free.

Painting on porcelain, with mineral or vitrifiable colors, burnt in or fired; painted porcelain, T. D. 16,480, 25,761.

652— " original, in oil, mineral, water, or other colors..... Free.

652— " as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stenciling or any other mechanical process.

" photographs, colored, are not, T. D. 15,413.

" photographs, mounted, and painted over in oil colors; are paintings in oil, T. D. 23,721.

" post cards, hand colored, are not, T. D. 29,690.

" theatrical scenery may be, T. D. 9,161.

" wood panels for ceiling, painted in oil colors; are paintings in oil, T. D. 29,339.

63—Paints; all paints, colors, and pigments commonly known as artists' paints or colors, whether in tubes, pans, cakes, or other forms 20%

" artists' water colors, in tin boxes, are colors regardless of value, T. D. 26,095.

" artists' water colors, in wooden boxes, valued at 30 francs or 25 marks, per gross, or less, as toys, T. D. 25,355.

" copper, dry; as paint, T. D. 25,772.

63— " enamel paints and all paints, colors, pigments, stains, crayons, including charcoal crayons or fusains, smalts and frostings, and all ceramic and glass fluxes, glazes, enamels, and colors whether crude, dry, mixed, or ground with water or oil or with solutions other than oil, not provided for..... 15%

48— " grease, theatrical. See Toilet pastes.

647—Palings, wood, not provided for..... Free.

Palladium, cast into rough edged pieces, or sheets; palladium, T. D. 30,754.

517— " iridium, osmium, rhodium, and ruthenium and native combinations thereof with one another or with platinum ..... Free.

Pallet slabs, garnet or sapphire; watch jewels, T. D. 14,710.

" stones; agate, clock jewels, T. D. 28,960.

Palls, funeral; may be regalia, T. D. 2,230.

561—Palm-kernel oil ..... Free.

335— " leaf, braids, plaits and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained 15%

if bleached, dyed, colored, or stained..... 20%

See Braids.

" leaf, dyed or painted; ornamental leaves, T. D. 27,826, 28,481, 30,277.

480— " leaf fans, common, plain and not ornamented in any manner ..... Free.

[illegible]35— " leaf, hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed..... 25%

Par.

if blocked or trimmed and in chief value of palm leaf, or such materials..... 40%
See Hats.

480—Palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured..... Free.

368— " leaf, manufacture of, not provided for..... 15%

" leaf, shredded, dyed, and twisted; manufactured article not provided for, T. D. 27,508.

" nut stearin; grease commonly used in soap making, T. D. 6,175.

557— " nuts and palm nut kernels..... Free.

561— " oil ..... Free.

" pitch; manufactured article, not provided for, T. D. 6,286.

" seeds; seeds not provided for, T. D. 31,883.

" tree hearts; edible vegetable, T. D. 31,352.

Palmbast; manufacture of wood, T. D. 23,254.

210—Palms 25%

" cycas, clumps or stems; nursery stock not provided for, T. D. 28,278.

Pamphlet; 4 pages or over, is; less than that, is not, is printed matter, T. D. 29,056.

329—Pamphlets, not provided for..... 15%

426— " printed wholly or chiefly in languages other than English ..... Free.

Panama Canal Zone; importations from are dutiable, T. D. 30,254.

" premium bonds; are lottery matter, importation prohibited, T. D. 31,411.

Pancreatic emulsion; medicinal preparation, T. D. 3,828.

Panforte; cake, T. D. 28,653.

Panne velvets; are plushes, T. D. 29,158.

Panorama; is not a tool of trade, T. D. 5,908.

Pantograph; not a philosophical instrument, dutiable according to material, T. D. 13,429.

261—Pants, cotton, knit. See Cotton shirts..... 30%

Papain; medicinal preparation, T. D. 11,350, 13,581.

Papaya, carica; powdered, drug advanced, T. D. 23,178.

" carica, if prepared with alcohol; alcoholic medicinal preparation, T. D. 32,614.

Papayotin; medicinal preparation, T. D. 11,350.

Paper, absorbent; as tissue paper, T. D. 19,069.

" academy board; cardboard, T. D. 30,826.

" account book; as ledger paper, T. D. 26,338.

" adhesive, small rolls, metal fastener; article composed of surface coated paper, T. D. 31,450.

324— " albumenized 25%

" alumina coated; is not metal coated, but is surface coated paper, T. D. 31,851.

" and collodion, with printing; as articles of collodion, T. D. 27,493.

" and cotton shelf paper, imitating lace; according to material of chief value, T. D. 32,858.

" Armenian; paper not provided for, T. D. 24,576.

Par.			
	Paper, asbestos; manufacture of asbestos, T. D. 3,438.		
	" autocopyist; gelatin covered paper, T. D. 11,685.		
324—	" bags, composed wholly or in chief value of surface coated or decorated, or cloth lined, or grease proof, or parchment, or imitation parchment papers.....		35%
	" bags, printed, as manufacture of paper, T. D. 27,109.		
	" bags, printed, lined with metal foil, metal foil chief value; article of metal, T. D. 25,087.		
	" balloons; manufacture of tissue paper, T. D. 16,838.		
	" barium, for X ray machine; surface coated paper, T. D. 31,207.		
	" baryta; paper surface coated for photographic purposes, T. D. 31,524.		
323—	" bibulous, and articles manufactured from.....		30%
	" binder's board; cardboard, T. D. 32,424.		
	" blotting; paper not provided for, T. D. 29,298.		
	" blotting, printed; printed matter, T. D. 29,298.		
	" blue print; plain basic, for solar printing, T. D. 32,654.		
	" board, 2 ply; paper not provided for, T. D. 33,591.		
	" board, 3 ply; cardboard, T. D. 32,379.		
	" body, for surface coating; paper not provided for, T. D. 32,905.		
326—	" bond. See Paper, writing, etc.....		25%
	" book ends; manufacture of paper, T. D. 29,931.		
	" book facings or bindings; manufacture of paper, T. D. 29,931.		
	" book printing. See Paper, printing.		
	" booklet cover, embossed; as manufacture of paper, T. D. 31,757.		
332—	" borders		25%
	" borders, for wall paper; paper hangings, T. D. 33,214.		
	" borders, gold; articles composed of metal coated paper, T. D. 28,421.		
	" bowl, circular pieces; paper not provided for, T. D. 31,568.		
	" bowl; disks cut from filter paper; as filter paper, T. D. 33,511.		
320—	" box board, common, not coated, lined, embossed, printed or decorated in any manner, nor cut into shapes for boxes or other articles.....		5%
	" box tops, lithographed; lithographic prints, T. D. 32,905.		
	" box tops, printed, surface coated, not lithographed; manufacture of surface coated paper, T. D. 32,140.		
324—	" boxes of paper or papier mache or wood, covered with surface coated, decorated, cloth lined or reenforced, parchment or imitation parchment, or grease proof papers, or covered or lined with cotton or other vegetable fiber		35%
	" boxes, of other than surface coated paper; manufacture of paper, T. D. 29,516.		
328—	" bristol board		25%
	" calendars; printed matter, T. D. 29,559.		
	" carbon; surface coated paper, T. D. 31,885.		

Par.

328—Paper, cardboard and bristol board..... 25%
" cardboard covered with surface coated paper, show cards; according to component material of chief value, T. D. 33,304.
" cardboard partly printed and partly sprayed; printed matter, T. D. 28,096.
" cardboard, perforated; "mottoe paper"; as cardboard, T. D. 30,826.
" cardboard; plain or embossed; as cardboard, T. D. 30,826.
" cardboard strips, perforated for musical instruments; parts of musical instruments, T. D. 24,803.
325— " cards, lithographed. See Lithographs.
" cards, or folders, printed and embossed; printed matter, T. D. 33,560.
" cards, printed, die cut design; as cardboard, die cut, T. D. 32,465.
" cards, printed, not embossed or die cut; as printed matter, T. D. 31,757.
" carpet lining; paper not provided for, T. D. 28,653.
" carton; cardboard, T. D. 30,826.
" cellulose packing, glazed or unglazed, a wrapping paper; as wrapping paper not provided for, T. D. 26,818.
" cellulose watte; as crepe paper, T. D. 26,753.
" China, thin, for etching or drawing, as drawing paper, T. D. 26,838.
325— " cigar bands, lithographed. See Lithographs.
" cigar cases; as smokers' articles, T. D. 20,762.
185— " cigars and cigarettes, including wrappers..$4.50 lb. and 25%
381— " cigarette, in all forms, except cork paper..... 50%
" cloth lined wrapping; as paper cloth lined, T. D. 29,834.
" coated with salts of metal; is surface coated and not metal coated, T. D. 31,207.
" coated, wrapping; as surface coated paper, T. D. 31,774.
323— " copying, and articles manufactured from..... 30%
" copying, colored; as copying paper, T. D. 31,727.
340— " cork 35%
" cover; paper not provided for, T. D. 30,027.
" covers for booklets, embossed, and sprayed; manufacture of paper, T. D. 31,757.
323— " crepe, and articles manufactured from..... 30%
" crepe, water proof; crepe paper, T. D. 29,503.
" crinkled, heavy; as crepe paper, T. D. 33,511.
" crimped; as crepe paper, T. D. 10,888.
" cross section or profile; as writing paper, T. D. 31,316.
" cut outs, embossed and sprayed; as paper cut into designs, and embossed, T. D. 28,761.
" cut outs, lithographed; lithographic prints, T. D. 28,817.
" cut outs, of embossed, metal coated paper; as articles composed of surface coated paper, T. D. 33,851.

Par.

Paper cut outs, of embossed paper; as paper cut into designs, and embossed, T. D. 32,858.
" cut outs, stamped out of metal coated paper, as articles composed of surface coated paper, T. D. 33,851.
" cyanimide, for X ray machine; as surface coated paper, T. D. 23,322.
567— " decalcomania, not printed..... Free.
325— " decalcomanias in ceramic colors, weighing not over 100 pounds per 1,000 sheets 20 by 30 inches. 60 cts. per. lb.
325— " decalcomanias, all other, except toys..... 15 cts. per lb.
" decorated by use of a felt; as paper with surface decorated, T. D. 31,627.
" decorated; water mark is not, T. D. 29,436.
" designs, stamped floral, for borders, of wall paper; paper hangings, T. D. 27,280.
" diamond; tissue paper, T. D. 31,885.
326— " drawing. See Paper, writing..... 25%
" duplex litho transfer; as lithographic transfer paper, T. D. 31,757, 31,885.
" embossed with surface design; as paper with the surface covered with a design, T. D. 33,477.
343— " emery 20%
324— " envelopes, composed wholly or in chief value of surface coated, or decorated, or cloth lined, or parchment, or imitation parchment, or grease proof papers 35%
327— " envelopes, folded or flat, not provided for..... 15%
" etiquettes, labels or tickets, not lithographed; printed matter, T. D. 24,745.
" facings, with muslin strips, for books; manufacture of paper, T. D. 29,931.
" ferro prussiate; sensitized paper, T. D. 11,702.
" filling; is kaolin, T. D. 27,999.
323— " filtering, and articles manufactured from..... 30%
" filtering, disks cut from; as filtering paper, T. D. 33,511.
" filtering; may be philosophical preparation, T. D. 14,743.
325— " flaps, lithographed. See Lithographs.
324— " flock covered 25%
324— " flock covered articles made from..... 35%
" folders, embossed on outer fold, and printed; printed matter, T. D. 31,352.
" for making paper hangings; paper not provided for, T. D. 32,165.
" fumigating; paper not provided for, T. D. 24,576.
324— " gelatin covered 25%
324— " gelatin covered articles made from..... 35%
" glassine; imitation parchment paper, T. D. 33,221.
" grease proof, super calendered, embossed; as grease proof paper, T. D. 32,905.
" grease proof, super calendered, printed surface design; as grease proof paper, T. D. 33,145.

Par.

Paper, grease proof, manifold; as grease proof paper, T. D. 31,885.
" grease proof, unglazed; as grease proof paper, T. D. 32,493.
" grease proof, wrapping; as grease proof paper, T. D. 32,152.
" hand made, copying; as hand made paper, T. D. 28,975.
" hand made, India transfer; as hand made paper, T. D. 28,075.
" hand made, printing; as hand made paper, T. D. 30,425, 31,972.
" hand made, surface coated; as hand made paper, T. D. 28,593, 31,972.
" hangings, painted or lithographed; as paper hangings, T. D. 33,214.
" hangings, rolls of hand painted scenery for; as paper hangings, T. D. 28,157.
328— " hangings with paper back or composed wholly or in chief value of paper..... 25%
326— " hand made, and paper commercially known as hand made paper and machine hand made paper. See Paper, writing, etc..... 25%
" holders, folded, for powder; not manufacture of paper, but as paper, T. D. 28,438.
" imitation burlaps; paper hangings, T. D. 26,185.
" imitation grease proof wrapping; as imitation grease proof paper, T. D. 30,767.
" imitation linen; as writing paper, T. D. 26,559.
" imitation parchment, embossed design or fancy effect; as imitation parchment paper, T. D. 31,133.
" imitation parchment, manifold; imitation parchment paper, T. D. 33,238.
" imitation parchment, unglazed; as imitation parchment paper, T. D. 32,943.
" imitation parchment, wrapping; as imitation parchment paper, T. D. 33,221.
" imitation of wood, surface coated; as surface coated paper, T. D. 25,916.
" India; is Japan paper, T. D. 29,931.
332— " initials 25%
328— " Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs..... 25%
326— " Japan and imitation Japan paper by whatever name known. See Paper, writing, etc..... 25%
" Kraft; is wrapping paper not provided for, T. D. 30,733.
" labels, lithographed. See Lithographs.
" labels, printed; printed matter, T. D. 31,236.
332— " lace 25%
" lace, articles of; manufacture of paper, T. D. 29,519.
" lace, articles of, printed; printed matter, T. D. 29,519.
" leather board; cardboard, T. D. 30,826.

Par.		
	Paper, leather board, with surface design; as card board, T. D. 31,103. Appealed, T. D. 31,126.	
	" leaves; artificial leaves, T. D. 32,681.	
	" leaves, for books, holes punched one end; paper not provided for, T. D. 31,568.	
326—	" ledger. See Paper, writing, etc.	25%
326—	" letter. See Paper, writing, etc.	25%
	" letters or designs, printed on strips; printed matter, T. D. 29,644.	
	" lining, carpet; paper not provided for, T. D. 28,653.	
	" lithographic transfer, duplex; as lithographic transfer paper, T. D. 31,757, 31,885.	
	" manifold, grease proof; as grease proof paper, T. D. 31,885.	
323—	" manufactures of papers known as copying, stereotype, bibulous, tissue, pottery, crepe, and filtering	30%
332—	" manufactures of, or of which paper is the component material of chief value, not provided for	25%
324—	" marbleized, hand dipped	25%
	" matrices, for books; manufacture of paper, T. D. 28,300.	
	" measuring tapes; manufacture of paper, T. D. 31,774.	
	" metal coated, whether on plain or on surface coated paper; is metal coated paper, T. D. 31,298, 32,041.	
	" millboard; cardboard, T. D. 30,826.	
	" models, cardboard, with pamphlet of instructions; printed matter, T. D. 27,296.	
332—	" monograms	25%
	" mottoes; cardboard sheets, perforated, as cardboard, T. D. 30,826.	
	" mottoes, cut out; paper cut into designs, T. D. 29,409.	
	" mottoes, cut out of metal covered paper; articles composed of surface coated paper, T. D. 33,851.	
	" mottoes, embroidered; as embroideries, T. D. 23,402.	
	" mottoes, for children; toys, T. D. 31,380.	
	" music, without notes; printed matter, T. D. 4,991.	
	" napkins; manufacture of paper, T. D. 29,168.	
	" newspaper printing. See Paper, printing.	
	" newspaper, strips cut from rolls; printing paper, T. D. 26,072.	
	" Normandy vellum; book printing paper, T. D. 31,774.	
326—	" note. See Paper, writing, etc.	25%
566—	" old, used chiefly for paper making	Free.
326—	" onionskin and imitation onionskin, calendered or uncalendered. See Paper, writing, etc.	25%
	" pack cellulose; as wrapping paper not provided for, T. D. 31,595.	
	" packing; as wrapping paper not provided for, T. D. 26,818.	
	" packing, surface coated with color and oil; as surface coated paper, T. D. 26,035.	
	" pads, leather cover, with refills; an entirety, according to material chief value, T. D. 30,645.	
	" pads; manufacture of paper, T. D. 29,931.	

Par.

Paper, parafin tracing; paper not provided for, T. D. 28,977.
" parchment; genuine is made from cotton, imitation is made from wood pulp, T. D. 28,910.
" parchment tracing; as parchment paper, T. D. 22,578.
" parchmyn; as imitation parchment paper, T. D. 33,221.
" painted rolls for wall hangings; as paper hangings, T. D. 28,157.
" pasteboard or pastel board; is cardboard, T. D. 30,826.
" perforated for musical instruments; parts of musical instruments, T. D. 24,803.
" perforated; is not a manufacture of paper, but paper, T. D. 28,074.
" photographic; trimmings from; waste not provided for, T. D. 27,849.
" photo mounts; manufactures of paper, T. D. 25,411.
324— " plain basic, for albumenizing, sensitizing, baryta coating, or for photographic or solar printing processes. 15%
" planes; gold beaters' squares of ledger paper, paper not provided for, T. D. 22,677, 25,537.
" plate wrapping; as wrapping paper not provided for, T. D. 31,866.
" platinum, for X ray machine; as surface coated paper, T. D. 23,322.
323— " pottery, and articles manufactured from..... 30%
328— " press boards or press paper..... 25%
" printed pictures; as printed matter, T. D. 28,160.
322— " printing paper (other than paper commercially known as hand made or machine hand made paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not provided for in this section, valued above 2½ cents per pound..... 12%

Provided, however, That if any country, dependency, province, or other subdivision of government shall impose any export duty, export license fee, or other charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper, valued above 2½ cents per pound, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty equal to the amount of the highest export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon either printing paper, or upon an amount of wood pulp, or wood for use in the manufacture of wood pulp necessary to manufacture such printing paper.

567— " if valued not above 2½ cents per pound..... Free

Par.

Paper, printing, hand made; as hand made paper, T. D. 30,425, 31,972.
" printing, so called, but not suitable for books or newspapers; as paper not provided for, T. D. 27,651.
" printing; valued above 2½ cents per pound imported from British Columbia, Quebec, Finland, or Portugal, countervailing duty on under Par. 322, T. D. 33,786.
" prints; illustrations or pictures on surface coated paper; printed matter not provided for, T. D. 31,429.
" profile, or cross section; as writing paper, T. D. 31,316.
326— " record. See Paper, writing, etc..... 25%
" reliefs; stamped borders for wall paper; paper hangings, T. D. 27,280.
" rice; paper not provided for, T. D. 12,834.
" Roentgen ray; surface coated paper, T. D. 31,207.
" sausage skins; manufacture of imitation parchment paper, T. D. 9,377.
" scenery, hand painted, for walls; as paper hangings, T. D. 28,157.
" Schapirograph; manufacture of gelatin and paper; according to material of chief value, T. D. 22,601.
" screens, wood and paper, covered with chemical compound; manufacture of surface coated paper, T. D. 24,425.
" screens, X ray paper; surface coated paper, T. D. 31,207.
" scrolls; wall hangings; as paper hangings, T. D. 14,524.
" scrolls, wood block illustrations; printed matter, T. D. 28,160.
324— " sensitized 25%
" serpentine, for confetti; manufacture of paper, T. D. 28,626.
" shades; X ray paper; surface coated paper, T. D. 31,207.
" shadowgraph; X ray paper; surface coated paper, T. D. 31,207.
" shaving pads; manufacture of paper, T. D. 29,931.
" shavings; manufacture of paper, T. D. 28,160.
320— " sheathing 5%
" sheets of, lithographed; lithographic prints, T. D. 32,172.
" shelf; manufacture of paper, T. D. 29,519.
" squares of ledger, for gold beaters; paper not provided for, T. D. 25,537.
323— " stereotype, and articles manufactured from..... 30%
566— " stock, crude, of every description..... Free.
" stock; rolls of imperfect paper, is not, T. D. 31,757.
" straw board; cardboard, T. D. 30,826.
" strips of; as paper, T. D. 25,825, 31,207.
" sulphite, unglazed, a grease proof wrapping paper; as grease proof paper, T. D. 30,767.

Par.		
324—	Paper, surface coated for photographic purposes.....	25%
	" surface coated, hand made; as hand made paper, T. D. 28,514, 28,593.	
324—	" surface coated, for covering boxes, whether or not embossed or printed, except by lithographic process.	35%
324—	" surface coated, white, and articles made from.....	35%
324—	" surface coated, all other, not provided for, and articles made from	35%
	" tar coated, wrapping; as surface coated paper, T. D. 28,429, 31,182.	
	" tarred; as surface coated paper, T. D. 28,429.	
	" tea; as tissue paper, T. D. 32,842.	
326—	" tablet. See Paper, writing, etc.....	25%
	" telephone pads; manufacture of paper, T. D. 32,823.	
323—	" tissue, and articles manufactured from.....	30%
	" tissue, printed or colored; as tissue paper, T. D. 28,975, 31,631.	
	" toilet, in packages or otherwise; as tissue paper, T. D. 28,575.	
	" toys; as toys, T. D. 31,521.	
	" tracing, imitation parchment; as imitation parchment paper, T. D. 28,910, 33,190.	
	" tracing, parchment; as parchment paper, T. D. 22,578, 29,429.	
	" tracing, treated with oil; paper not provided for, T. D. 33,778.	
	" tracing, vegetable; paper not provided for, T. D. 26,376.	
	" transfer, India, hand made; as hand made paper, T. D. 28,075.	
	" transfer, lithographic; as lithographic transfer paper, T. D. 31,757, 32,207.	
	" transparent, adhesive; article composed of surface coated paper, T. D. 31,450.	
650—	" twine for binding wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals.....	Free.
326—	" typewriter. See Paper, writing, etc.....	25%
	" umbrellas and sunshades; manufacture of paper, T. D. 17,161.	
	" veneers, tissue of wood pasted on paper, as veneers of wood, T. D. 25,918.	
137—	" wet transfer paper or paper prepared wholly with glycerin, or glycerin with other materials, containing imprints from lithographic plates.....	25%
	" Whatman; drawing paper, T. D. 26,790.	
	" window, or windowphanie; paper with surface design, T. D. 33,199.	
	" with printed lines only; printed matter, T. D. 4,991.	
	" wood, imitation of grain of, if printed, paper not provided for; if surface coated, as surface coated paper, T. D. 25,916, 28,741.	
	" wrapping, glace; an imitation parchment paper, T. D. 33,221.	

Par.		
	Paper, wrapping, imitation parchment; as imitation parchment paper, T. D. 33,221.	
328—	" wrapping, not provided for	25%
326—	" writing, letter, note, drawing, hand made paper and paper commercially known as hand made paper and machine hand made paper, japan paper and imitation japan paper by whatever name known, and ledger, bond, record, tablet, typewriter, and onionskin and imitation onionskin papers calendered or uncalendered, whether or not any such paper is ruled, bordered, embossed, printed, lined, or decorated in any manner	25%
324—	Papers, calender plate finished	25%
	bags, envelopes, and other articles composed wholly or in chief value of such paper	35%
324—	" cloth lined or reenforced, and bags, envelopes, or other articles composed wholly or in chief value of	35%
332—	" cut, die cut, or stamped into designs or shapes, such as initials, monograms, lace, borders, or other forms.	25%
324—	" grease proof, which have been super calendered and rendered transparent or partially so, by whatever name known, and all other grease proof papers, not provided for, by whatever name known, and bags, envelopes, or other articles, composed wholly or in chief value of any of the foregoing papers	35%
324—	" hand dipped marbleized	25%
	bags, envelopes and other articles composed wholly or in chief value of such paper	35%
324—	" imitation parchment, which have been super calendered and rendered transparent or partially so, by whatever name known, and all other imitation parchment papers, not provided for, by whatever name known, and bags, envelopes, or other articles, composed wholly or in chief value of any of the foregoing papers	35%
324—	" lithographic transfer paper	25%
332—	" not provided for	25%
324—	" parchment paper	25%
	bags, envelopes, and other articles composed wholly or in chief value of such paper	35%
324—	" uncoated, gummed, and bags, envelopes, or other articles composed wholly or in chief value of	35%
324—	" uncoated, with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, whether produced in the pulp or otherwise except by lithographic process, and bags, envelopes, or other articles composed wholly or in chief value of	35%
324—	" wholly or partly covered with flock	25%
	bags, envelopes, or other articles composed wholly or in chief value of such papers	35%
324—	" wholly or partly covered with gelatin	25%
	bags, envelopes, or other articles composed wholly or in chief value of such papers	35%

Par.

324—Papers, wholly or partly covered with metal leaf..... 25%
bags, envelopes, or other articles composed wholly or in chief value of such papers..... 35%
324— " with coated surface or surfaces suitable for covering boxes, not provided for, whether or not embossed or printed except by lithographic process..... 40%
324— " with white coated surface or surfaces..... 25%
bags, envelopes, or other articles composed wholly or in chief value of such papers..... 35%
324— " all others, with coated surface or surfaces not provided for 35%
bags, envelopes, and other articles composed wholly or in chief value of such papers..... 35%
324—Papier mache boxes, covered with paper. See Paper boxes. 35%
369— " mache, manufactures of, not provided for..... 25%
Papoid; drug advanced, T. D. 32,614.
" if prepared with alcohol, alcoholic medicinal preparation, T. D. 32,614.
Paprika; capsicum or red pepper, T. D. 20,886.
Papyrus flowers; natural grass dyed; as ornamental grasses, T. D. 28,481.
Para nitrophenol; coal tar preparation, T. D. 17,738.
" acetphenetidin; alcoholic medicinal preparation, T. D. 28,950.
561—Paraffin ..... Free.
" candles, lubricating; manufacture of wax, T. D. 33,921.
" candles; manufacture of wax, T. D. 33,921.
" candles, Nos. 24 and 30; toys, T. D. 32,801.
" candles; with decorated wax covering; manufacture of wax, T. D. 33,921.
" molle; paraffin, T. D. 31,543.
561— " oil ..... Free.
Paraldehyde; medicinal preparation, T. D. 27,081.
Paramidophenol salsaures; coal tar preparation, T. D. 13,587.
23—Paranitranilin, not medicinal and not color or dye..... 10%
Paraphenylene diamin; coal tar preparation, T. D. 17,755.
Parasol coverings, according to material, T. D. 16,883.
" handles; according to material. See Umbrella handles.
141— " ribs, metal. See Umbrella and parasol ribs..... 35%
" sticks, with china heads; parasol sticks finished or unfinished, T. D. 26,154.
141— " stretchers, metal. See Umbrella and parasol stretchers. 35%
Parasols, appliqued; appliqued articles, T. D. 32,988.
" cheap, cotton; are parasols and not toys, T. D. 32,361.
383— " covered with material other than paper or lace, not embroidered or appliqued..... 35%
" covered with paper; manufacture of paper, T. D. 17,843.
" embroidered; articles embroidered, T. D. 31,182, 32,988.
383— " sticks for 30%
648— " sticks for, of wood, in the rough, or cut into lengths suitable for ..... Free.
" too small for practical use; as toys, T. D. 17,843.

Par.

568—Parchment ..... Free.

360— " bags, baskets, belts, satchels, card cases, pocket books, jewel boxes, portfolios, and other boxes or cases, made wholly or in chief value of parchment, not jewelry; all the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon, and similar sets 35%

if not so fitted 30%

" cloth; being parchment paper with cotton back; as cloth lined paper, T. D. 32,297.

" drum heads; parts of musical instruments, T. D. 30,410.

" for drum heads; parchment, T. D. 28,924.

360— " manufactures of, not provided for..... 30%

" printed; printed matter, T. D. 28,512.

" vegetable; as parchment paper, T. D. 22,064.

" written; manuscript, T. D. 29,848.

654—Parian, works in, imported for exhibition at a fixed place by any State or by any society or institution or for a municipal corporation, or for the purpose of erecting a public monument, and not for sale, nor for any other purpose, under bond. See Art, works of ..... Free.

656— " works in, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe..... Free.

80— " ware. See China.

" process not discovered until 1848, hence there are no works in over 100 years old, T. D. 31,268.

569—Paris green ..... Free.

369— " plaster of, manufactures of, not provided for..... 25%

60— " white, dry .....1/10 ct. lb.

60— " white, ground in oil..... 15%

212—Parsley seed .....3 cts. lb.

212—Parsnip seed .....3 cts. lb.

648—Partridge wood sticks, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes..... Free.

Partridges, dead, not dressed; as birds and land and water fowl, not provided for, T. D. 12,084, 13,678.

Parts of articles are not dutiable as such articles unless expressly provided for, T. D. 30,272.

Pasta mack; toilet preparation, T. D. 29,267.

Paste, anilin; coal tar color, T. D. 2,810.

" black; extract of logwood, T. D. 16,710.

" bloater; fish paste, T. D. 14,267.

" buttons, imitation jet; buttons not provided for, T. D. 31,848.

" buttons; manufacture of paste, T. D. 26,944.

" calices; parts of artificial flowers, T. D. 4,769.

" chestnut; manufactured article not provided for, T. D. 29,629.

" chicory; chicory prepared, T. D. 1,509.

Par.

Paste, colored, manufactures of; as manufactures of paste, T. D. 26,389.
" copper, or sulphide of copper; as chemical compound, T. D. 1,863.
" fast blue; coal tar color, T. D. 10,566.
201— " fish 25%
" glue; manufactured article not provided for, T. D. 15,002.
" hearts, for jewelry; imitation precious stones, T. D. 31,313.
" is a variety of glass, T. D. 28,257.
" manganesite; as putty, T. D. 27,665.
95— " manufactures of, or of which paste is the component material of chief value; not provided for..... 30%
" oxidizing; chemical compound, T. D. 1,863.
" shoemaker's; manufactured article not provided for, T. D. 17,625.
" used in manufacture of wall paper, "Lazur firniss"; alcoholic compound, T. D. 31,395.
652—Pastels ..... Free.
376— " or copies, replicas, or reproductions of the same..... 15%
48—Pastes, toilet. See Toilet pastes.
Pastiles, Ems; medicinal preparation, T. D. 7,787.
" fumigating; manufactured article not provided for, T. D. 6,114.
" smokers'; preparations used as application to the mouth, T. D. 17,814.
" Soden mineral water; medicinal preparation, T. D. 9,235.
Pastilles de Reglisse; licorice pellets; confectionery, T. D. 21,571.
" licorice; confectionery, T. D. 29,298.
" violet; confectionery, T. D. 31,899.
Pastry, distinction between, and confectionery, T. D. 27,448.
" with chocolate layers; cake containing chocolate, T. D. 29,516.
Patchouly oil; essential oil, T. D. 8,651.
Pate de foie gras; prepared poultry, T. D. 30,277.
" de reglisse; confectionery, T. D. 25,647.
190—Patent barley .....1 ct. lb.
Patented articles, royalty on, may be an element of dutiable value, T. D. 21,655.
Patinol elastic, and Patinol matt; white pigment containing zinc, not containing lead, ground in oil, T. D. 33,763.
Pattern cards, book form, with text; as printed matter, T. D. 22,143.
" cards, book form, without text; as books, T. D. 29,559.
Patterns, dress, are not models of invention, T. D. 18,085.
" molders, for use in the manufacture of castings intended to be actually exported within six months from the date of the importation thereof, may be entered under six months' bond. Sec. 4, Par. J, Sub Sec. 4 ..... Free.

Par.

Patterns, molders'; not models of invention, T. D. 31,132.
170—Paving posts 10%
" stone; as building stone, T. D. 14,227.
97— " tiles, marble. See Marble slabs.
97— " tiles, onyx. See Onyx slabs.
Pawpaw milk or juice; crude; crude drug, T. D. 23,097, 23,178.
" milk or juice, powder; not crude; alcoholic; alcoholic medicinal preparation, T. D. 9,105, 32,614.
" milk or juice, powder; not crude and not alcoholic; drug advanced in value, T. D. 23,097, 23,178, 32,614.
" milk or juice; vegetable pepsin; medicinal preparation, T. D. 9,105, 13,581, 17,613.
223—Peach kernels .....3 cts. lb.
217—Peaches, green or ripe, per bushel of 50 lbs..... 10 cts.
" sliced, cooked, drained, and dried; comfits, T. D. 29,974.
" from Mexico; importation prohibited, T. D. 33,110.
Peacocks; birds and land and water fowl, T. D. 30,733.
Peanut brittle; confectionery, T. D. 30,048.
45— " oil .....6 cts. per gal.
Peanuts, boiled in brine; peanuts, T. D. 3,240.
225— " shelled .....¾ ct. lb.
225— " unshelled .....⅝ ct. lb.
211—Pear stocks, cuttings, or seedlings, 3 years old or less.... $1.00 per 1,000.
Pears, alligator; fruits not provided for, T. D. 30,447.
" dried or prepared; edible fruits, dried, or prepared, T. D. 33,291.
217— " green or ripe, per bushel of 50 lbs..... 10 cts.
" prickly; fruits, green or ripe, not provided for, T. D. 21,458.
Pearl ash; carbonate of potash, T. D. 4,575.
333— " beads, imitation, not threaded or strung. See Beads. 35%
339— " buttons, in sizes 26 lines and larger..... 25%
below 26 lines 45%
74— " hardening for paper makers' use..... 10%
339— " mother of, collar or cuff buttons..... 40%
369— " mother of, manufactures of, not provided for..... 25%
339— " mother of, studs 40%
" necklaces; jewelry, T. D. 32,298.
" seed, glass imitations; frosting, T. D. 29,564.
" shell, with pearl attached; as shell manufactured, T. D. 25,000.
357—Pearls and parts thereof, drilled or undrilled, but not set or strung 20%
357— " artificial, or so called synthetic or reconstructed, and parts thereof 20%
" drilled, assorted, and matched; as pearls, drilled, not set or strung, T. D. 32,298.
" product of American fishery; free as such product, T. D. 29,143.

Par.
357—Pearls, imitation, and parts thereof, for use in the manufacture of jewelry 20%
" imitation, pierced through; imitation pearl beads, T. D. 33,587.
190—Pearled barley .....1 ct. lb.
Pea flour; manufactured article not provided for, T. D. 31,813.
" hulls; crude vegetable substance, T. D. 23,431.
" sausage and bacon; manufactured article not provided for, T. D. 31,883.
Peas, packed in water; peas green or dried, T. D. 26,029.
" and carrots, mixed, in tins; prepared vegetables, T. D. 28,889.
" black eyed; peas, green or dried, T. D. 28,426.
" cow; peas, green or dried, T. D. 28,426.
209— " dried, in bulk or in barrels, sacks, or similar packages, per bushel of 60 lbs..... 10 cts.
209— " green, in bulk or in barrels, sacks, or similar packages, per bushel of 60 lbs..... 10 cts.
" ground; manufactured article not provided for, T. D. 31,987.
209— " in cartons, papers, or other similar packages, including the weight of the immediate covering.....½ ct. lb.
199— " prepared or preserved, or contained in tins, jars, bottles, or similar packages, including the weight of immediate coverings .....1 ct. lb.
" roasted; peas prepared, T. D. 32,858.
" soup; dried peas, T. D. 30,645.
209— " split, per bushel of 60 lbs..... 20 cts.
" in tins; no allowance for weight of water, T. D. 33,031.
377—Peat moss .....50 cts. ton.
431—Pebble, Brazilian, unwrought or unmanufactured..... Free.
92— " lenses. See Lenses..... 25%
Pedestals, if sculpture, or part of; as sculptures, T. D. 2,264.
Pedicure knives; articles of metal, T. D. 31,352.
221—Peel, citron, preserved, candied, or dried.....2 cts. lb.
" dried by exposure to atmosphere; as peel, not preserved or dried, T. D. 22,041.
" in brine; as peel, not preserved or dried, T. D. 27,551.
563— " lemon, not preserved, candied, or dried..... Free.
221— " lemon, preserved, candied, or dried.....1 ct. lb.
563— " orange, not preserved, candied, or dried..... Free.
221— " orange, preserved, candied, or dried.....1 ct. lb.
" pomelo, cooked in sweet liquid; sweetmeats, T. D. 29,974.
Phenylene diamine; coal tar product, T. D. 15,123.
Peignes, combs, of cut and colored glass; manufacture of cut glass, T. D. 25,544.
Pekin melange; wool dress goods, T. D. 31,813.
Pelargonate of ethyl; artificial fruit essence, T. D. 17,406.
Pelargonic ether; an artificial fruit essence, T. D. 17,406.

Par.

Pelissier canvas; manufacture of vegetable fiber not provided for, T. D. 14,249.
Pelitots; fire works, T. D. 26,072.
Pelletierine; alcoholic medicinal preparation, T. D. 13,701.
Penalty for omitting article from manifest, value of article. Sec. 2,809, R. S.
" remission of, does not give right of protest, T. D. 17,940.
" for articles on manifest not found on board. Sec. 2,887, R. S. ..... $500.
" for death of immigrant on voyage, T. D. 12,493. Sec. 4,268, R. S. ..... $10.
" for failure to report death of immigrant. Sec. 4,269, R. S. ..... $50.
652—Pencil drawings and sketches, original ..... Free.
" cases, metal, gilt or plated; articles plated with gold or silver, T. D. 31,813.
379— " leads not in wood or other material 10%
" tips, metal and rubber; according to material of chief value, T. D. 38,291.
Pencils, alum; medicinal preparation, T. D. 15,216.
" carpenters', brass cases; articles composed of metal, T. D. 31,856.
" carpenters', silver cases; articles of silver, T. D. 31,866.
" diamond pointed, for engraving on glass; articles of metal, T. D. 22,154.
" eyebrow; are cosmetics, T. D. 13,442.
" form of gun, pipe, etc.; dutiable at rate of material of chief value, T. D. 26,306.
" gold; articles of gold, T. D. 31,912.
336— " hair, in quills, or otherwise 35%
" metal, other than precious metals; articles of metal, T. D. 28,300.
378— " of lead ..... 36 cts. gross.
but in no case less than 25%
378— " of paper or wood, or other material not metal, filled with lead or other material ..... 36 cts. gross.
but in no case less than 25%
" silver; articles of silver, T. D. 30,785.
378— " slate 25%
" soap; manufactured article not provided for, T. D. 26,299.
" wood, in metal holders; dutiable separately, T. D. 33,145.
157—Penholder tips 25%
157—Penholders, combination, comprising penholder, pencil, rubber eraser, automatic stamp, or other attachment 25%
157— " and parts thereof 25%
" glass; as penholders, T. D. 24,906.
" glass, metal pen tips; as penholders, T. D. 24,906.
" quill; as penholders, T. D. 13,424.
76—Pen and ink drawings, or copies, replicas, or reproductions of the same 15%

Par.

652—Pen and ink original drawings and sketches..... Free.

Pens and penholders, combination, colored glass; manufacture of colored glass, T. D. 25,842.

" and penholders, glass; manufacture of glass, T. D. 24,907.

157— " and penholders shall be assessed for duty separately.

" feather; ornamental feathers, not for millinery purposes, T. D. 32,830.

157— " fountain 25%

" fountain; holders, minus the pen point, are not penholders, are dutiable according to material, T. D. 32,169.

" fountain, parts of; according to material, T. D. 31,543.

" glass; manufacture of blown glass, T. D. 33,621.

157— " gold 25%

156— " metallic, not provided for.....8 cts. gross.

" quill; manufactures of quills, T. D. 10,394.

157— " stylographic 25%

156— " with nib and barrel in one piece.....12 cts. gross.

" with dry ink; articles of metal, T. D. 27,999.

Pennyroyal; a drug, T. D. 26,735.

" oil; essential oil not provided for, T. D. 33,377.

" seeds; seeds not provided for, T. D. 26,735.

Penwipers; according to material, T. D. 16,309, 32,046.

Peonia Arborea and Peonia Montan; nursery stock, not provided for, T. D. 33,270.

210—Peony, herbaceous, bulbs.....$10.00 per 1,000.

Peperoni, green peppers in vinegar; pickles, T. D. 33,560.

235—Pepper, black or white, unground.....1 ct. lb.
ground .....1 ct. lb. and 20%

" broken; as pepper unground, T. D. 7,640.

235— " cayenne, unground .....1 ct. lb.
ground .....1 ct. lb. and 20%

" decorticated; as pepper unground, T. D. 21,080.

" dust; as pepper unground, T. D. 7,253.

" pods, red, dried; red peppers, T. D. 5,780.

235— " red, unground .....1 ct. lb.
ground .....1 ct. lb. and 20%

212— " seed .....10 cts. lb.

" shells or cuticle, ground; as pepper ground, T. D. 27,804.

" shells or cuticle, unground; as pepper unground, T. D. 20,737.

Peppers, green, in brine; as pickles, T. D. 32,078.

" green, in vinegar; pickles, T. D. 33,560.

" green; vegetables in natural state, T. D. 23,342.

" red, prepared; as prepared vegetables, T. D. 29,429.

" Spanish; are red peppers, T. D. 32,031.

Peppermint camphor, Japanese; or menthol; medicinal preparation, T .D. 4,963, 33,167.

" crystals; menthol; medicinal preparation, T. D. 33,167.

" leaves; drugs.

46— " oil, not containing alcohol.....25 cts. lb.

Par.

Peptone; chemical compound, T. D. 12,698.
" meat; extract of meat not provided for, T. D. 7,057.
Peptonized beer; alcoholic medicinal preparation, T. D. 12,843.
Pepsin; medicinal preparation, T. D. 7,263.
" vegetable; medicinal preparation, T. D. 11,350, 13,581.
Perborate of sodium; chemical compound, T. D. 31,949.

395—Perchlorate of ammonia ..... Free.
346—Percussion caps 15%
49—Perfumes, all natural or synthetic, odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as; not containing alcohol and not provided for..... 20%
48—Perfumery, and articles of, whether in sachets or otherwise; if containing alcohol.....40 cts. lb. and 60%
if not containing alcohol 60%
" is only finished products ready for use as such, T. D. 9,712.
561—Perilla oil ..... Free.

Periodicals; apostolic letters and decrees of various congregations, are, T. D. 28,536.
" bound together in stiff covers, as books, T. D. 7,283.
" decennial index is not, T. D. 9,259.
" Diamond Trade Review, is, T. D. 14,074.
" fashion books are not, T. D. 22,935.
" language lessons are not, T. D. 16,297.
" novels published in parts are not, T. D. 16,800, 17,171.
" old magazines are not, T. D. 13,836.
" printed in parts; but one declaration required for whole series. Sec. 28, Sub Sec. 4.
" sent abroad to be rebound, T. D. 16,509.
" serial novels are not, T. D. 14,643, 17,171, 21,756.
" supplement to periodical published in United States is, T. D. 15,880.

556— " ..... Free.

But the term "periodicals" as herein used shall be understood to embrace only unbound or paper covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

325— " fashion, in whole or in part lithographed. See Fashion magazines .....6 cts. lb.

Perishable goods, meaning of, T. D. 31,650.

64—Permanganate of potash .....1 ct. lb.

Peronine, is a derivative of opium, T. D. 29,657.

30—Persian berries, extracts and decoctions of, not containing alcohol and not medicinal.....½ ct. lb.
642—Personal adornment, articles of, of persons arriving in the United States. See Wearing apparel..... Free.
571— " effects, not merchandise, of citizens of the United States dying in foreign countries..... Free.

Par.

Personal effects. See Effects, personal.
Perspectives; optical instruments, T. D. 17,830.
Peru, balsam, oil; essential oil, T. D. 26,902.
9— " balsam. See Balsams.
Pesarium, holy water sprinkler, of willow, manufacture of willow, T. D. 25,554.
561—Petroleum, crude or refined, and all products obtained from. Free.
" oil, refined, if unmixed with other ingredients, is petroleum oil, regardless of its invoice description, commercial designation, or use, T. D. 30,008.
" residuum; product obtained from petroleum, T. D. 6,592, 15,394.
" tar; product obtained from petroleum, T. D. 1,900.
Pettigrain, oil of; oil neroli, T. D. 9,787.
167—Pewter, articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for.... 20%
" clippings; as old pewter, T. D. 28,987.
" No. 2; pewter and lead; metal unwrought, T. D. 24,671.
572— " old, and fit only to be remanufactured..... Free.
" waste; old pewter, fit only for remanufacture, T. D. 28,987.
Phenacetin, and crystals; alcoholic medicinal preparation, T. D. 27,785, 28,950.
452—Phenol ..... Free.
" acid; dead oil, T. D. 5,825.
" salicylate of; medicinal preparation, T. D. 22,411.
18—Phenolphthalein 25%
Phenyl salicylate; chemical compound, T. D. 25,361.
Philippine products. Sec. IV, Par. C.
Articles grown or produced in the Philippine Islands, or manufactured from materials the growth or product of the Philippines, or the United States, or both, shall be admitted..... Free.
The free admission above stated is limited to articles shipped directly to the United States.
But repacking en route is permissible where necessitated by accident, etc.
Philippine products imported into the United States are subject to a duty equal to the internal revenue tax imposed on like articles produced in the United States.
653—Philosophical and scientific apparatus, brought by professional artists, lecturers, or scientists, for use temporarily for exhibition, under bond. See Art, works of ..... Free.
573— " and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts,

Par.

or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, and articles solely for experimental purposes, when imported by any society or institution of the character herein described, subject to such regulations as the Secretary of the Treasury shall prescribe.... Free.

Philosophical apparatus; iron drum containing acid which is free for an institution, is free, T. D. 32,200.

Phloroglucine; alcoholic medicinal preparation, T. D. 21,591.

Phonograph cylinders or records; parts of phonographs, T. D. 33,490.

" master records, are not parts of, but dutiable according to material, T. D. 31,351.

374—Phonographs, and similar articles or parts thereof..... 25%

" cheap, and inaccurate; toys, T. D. 27,801.

7—Phosphate of ammonia .....1 ct. lb.

" of lime, medicinal; medicinal preparation, T. D. 27,209.

" of lime, refined or powdered; chemical compound, T. D. 27,209.

" of lime; substance used only for manure, T. D. 7,764.

67— " of soda .....¼ ct. lb.

" rock; apatite, T. D. 16,097.

" Thomas; a substance used only for manure, T. D. 28,947.

574—Phosphates, crude ..... Free.

Phosphortin, 98% tin; as tin, T. D. 24,442.

575—Phosphorus ..... Free.

Phosphosone; artificial mineral water, T. D. 8,552.

Photo film cartridges; according to material of chief value, T. D. 28,361.

Photochrome cards or pictures; produced partly by lithographic process and partly by photography, as printed matter, T. D. 25,526.

137—Photo engraved plates 15%

330—Photograph albums, wholly or partly manufactured..... 25%

" covers; are not envelopes, are manufactures of paper, T. D. 29,159.

Photographic apparatus, may me tools of trade, T. D. 6,977.

380— " cameras, and parts thereof 15%

380— " dry plates not provided for..... 15%

404— " dry plates or films of American manufacture (except moving picture films), exposed abroad, whether developed or not ..... Free.

380— " film negatives, imported in any form, for use in any way in connection with moving picture exhibits, or for making or reproducing pictures for such exhibits, exposed but not developed.....2 cts. lin. ft.

if exposed and developed.....3 cts. lin. ft.

380— " film positives, imported in any form, for use in any way in connection with moving picture exhibits, including herein all moving, motion, motophotography or cinematography film pictures, prints,

Par.

positives or duplicates of every kind and nature, and of whatever substance made.....1 ct. lin. ft.

Photographic film waste; waste not provided for, T. D. 31,207.

576— " films, sensitized but not exposed or developed..... Free.

94— " lenses, and frames and mountings for the same, not provided for 25%

" negatives, glass; manufactures of glass, T. D. 31,845.

653— " pictures, brought by professional artists, lecturers, or scientists, for use temporarily for exhibition, under bond. See Art, works of..... Free.

" plates, exposed and developed; manufacture of glass, T. D. 31,845.

" views on glass; manufacture of glass, T. D. 28,404; if the glass is beveled, or gilded, as manufacture of cut, or of gilded glass, T. D. 24,829.

425—Photographs, bound or unbound, which shall have been printed more than 20 years at the date of importation ..... Free.

" colored, are not paintings, T. D. 15,413.

424— " imported by authority or for the use of the United States or for the use of the Library of Congress... Free.

654— " imported for exhibition at a fixed place by any State or by any society or institution or for a municipal corporation, or for the purpose of erecting a public monument, and not for sale nor for any other purpose, under bond. See Art, works of..... Free.

" mounted, and painted over in oil colors; are paintings in oil, T. D. 23,721.

427— " not more than 2 copies, for the use and by order of any society or institution. See Books..... Free.

329— " not provided for 15%

" on porcelain, burnt in; as decorated porcelain, T. D. 28,805.

" unmounted, may be personal effects, T. D. 8,371.

137—Photogravure plates 15%

Photogravures; printed matter, T. D. 33,145.

Phylacteries, are manuscript, T. D. 12,801.

373—Pianoforte actions and parts thereof..... 35%

359— " and piano action leather..... 10%

" hammers; as pianoforte actions or parts thereof, T. D. 23,096.

" is not a philosophical instrument, T. D. 10,334.

" may be household effect, T. D. 30,477.

Piano keys, parts musical instruments, T. D. 26,390.

Piassava; vegetable fiber, T. D. 28,361.

Piccolos; musical instruments, T. D. 25,310.

647—Pickets, wood not provided for..... Free.

Pickled fruit; pickles, T. D. 31,215.

201— " nuts, not provided for 25%

Pickles and fish, glass jars, fish chief value; fish in jars, T. D. 29,482.

201— " not provided for 25%

Picot thread, cotton; manufacture of cotton, T. D. 32,379.

Par.

655—Pictorial paintings on glass, imported expressly for presentation to a national institution or to any State or municipal corporation or incorporated religious society, college, or other public institution; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.... Free.

Pictures entered for exhibition, frames on are not dutiable, T. D. 28,074, 33,728.

" film, of prize fights prohibited, T. D. 32,754.

" frames on, dutiable separately, T. D. 22,060, 32,297.

" on glass; articles of glass printed, T. D. 12,105.

653— " photographic, brought by professional artists, lecturers, or scientists, for use temporarily for exhibition, under bond. See Art, works of..... Free.

" printed, in wooden frames; each dutiable separately, T. D. 32,297.

" with bead frame, beads chief value; as entirety; bead article, T. D. 31,967.

Piddicks, rattan or reed; reeds manufactured from rattan, T. D. 9,779, 19,261.

Pie knives; not cutlery, but article of metal, T. D. 31,358.

" plant roots for propagation; nursery stock, not provided for, T. D. 30,585.

Pigeons, homing, to be released for flight; as live poultry, or free as animals brought in temporarily for exhibition or competition, T. D. 32,026.

" wild, dead, dressed; game birds dressed, T. D. 25,360.

518—Pig iron ..... Free.

53—Pigments, black. See Black pigments..... 15%

56— " containing lead. See Lead, pigments..... 25%

61— " containing zinc. See Zinc, pigments.

63— " not provided for 15%

461—Pigs, copper, not manufactured or provided for..... Free.

153— " lead, on the lead contained therein..... 25%

155— " nickel 10%

631— " tin in. See Tin..... Free.

163— " zinc 15%

Pike poles; as hop poles, T. D. 27,348.

Pilchards; fish, T. D. 32,914.

309—Pile fabrics, alpaca, hair, and articles made of..... 45%

309— " fabrics, Angora goat hair, and articles made of..... 45%

257— " fabrics, cotton or other vegetable fiber, except flax, hemp, or ramie, and articles or manufactures of... 40%

280— " fabrics, flax, and articles manufactured from, not provided for. See Flax pile fabrics..... 40%

280— " fabrics, hemp, and articles manufactured from, not provided for. See Hemp pile fabrics..... 40%

280— " fabrics, ramie, and articles manufactured from, not provided for. See Ramie pile fabrics..... 40%

314— " fabrics, silk 50%

288— " fabrics, wool, and articles made from. See Wool plushes 40%

264—Pillow cases, cotton, not embroidered nor in part of lace... 25%

" embroidered, for church; may be regalia, T. D. 33,668.

Par.

Pillow shams, cotton; manufacture of cotton, T. D. 14,157.
" shams, cotton net, plain, bound with tape; articles made from net, T. D. 16,298.
" shams, made on Nottingham lace machine, scalloped; articles scalloped, T. D. 31,866.
265— " shams, Nottingham. See Cotton lace window curtains.
" shams, silk; manufacture of silk, T. D. 15,214.
" shams, tamboured; articles tamboured, T. D. 17,488.
Pillows, feather; manufacture of feathers not for millinery purposes, T. D. 22,219
79—Pill tiles. See Earthenware.
17—Pills containing chemicals, drugs, medicinal and similar substances, whether dutiable or free, not less than. 25%
" quinine; pills, T. D. 28,536.
Pilocarpine, muriate or nitrate of; alcoholic medicinal preparation, T. D. 13,058.
Pimento, alcoholic extract of; as spirituous bitters, T. D. 35,513.
" liquid; alcoholic extract; spirituous bitters, T. D. 25,513.
235— " unground ..... ¾ ct. lb.
ground ..... ¾ ct. lb. and 20%
648— " wood sticks, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes..... Free.
Pimenton; paprika with oil; red pepper, T. D. 32,031.
Pimiento; red peppers in tins; prepared vegetables, T. D. 28,427.
Pincushions; appliqued or lace trimmed; articles appliqued, or of lace, T. D. 29,464.
" artificial fruit; as artificial fruit, T. D. 27,892.
" form artificial vegetables; according to material of chief value, T. D. 27,280.
" form fruit, crude; according to material of chief value, T. D. 30,048.
Pine cones, with nuts or seeds; dutiable as nuts not provided for, T. D. 31,616; upon total weight of cones and nuts, T. D. 31,854.
" tree seedlings; coniferous evergreen seedlings, T. D. 29,339.
Pineapple juice, carbonated; non-alcoholic beverage similar to ginger ale, T. D. 32,031.
" juice; fruit juice, T. D. 16,360.
222—Pineapples, in barrels or other packages, per cubic foot of the capacity of the barrels or packages..... 6 cts.
222— " in bulk .....$5.00 per 1,000.
" in packages, decayed; allow on the percentage which the decayed part bears to the cubical capacity of the containers, T. D. 32,570.
" preserved, containing 15 9/10% or less of sugar, as pineapples preserved in own juice; containing more than 15 9/10% of sugar, as fruit preserved in sugar, T. D. 31,467.

Par.

217—Pineapples, preserved in their own juice..... 20%

Pines, five leafed, from Europe and Asia; importation prohibited, T. D. 33,469.

" Isle of; is in Cuba, T. D. 27,523.

Ping pin; a drug, T. D. 31,255.

Pinning, wood, with wire teeth; according to material of chief value, T. D. 29,442.

Pins, bar; as jewelry, T. D. 33,536.

" base metal and paste, not over 7 marks per gross; toys, T. D. 31,786.

" bone; manufacture of bone, T. D. 32,794.

158— " bonnet, base metal 20%

" breast; are jewelry, T. D. 32,572.

" celluloid; articles composed of collodion or pyroxylin, T. D. 16,216.

" chatelaine; are jewelry, T. D. 33,536.

" collar; are jewelry, T. D. 33,536.

" glass headed; are not jewelry, T. D. 10,686.

158— " hair, base metal 20%

" hair and other; dutiable separately and not as entirety, T. D. 31,624.

" hair or safety, plated with gold; articles plated with gold, T. D. 32,530.

" hair or safety, plated with tin or nickel; articles of metal, T. D. 32,530.

" hair. See Hair pins.

158— " hat, base metal 20%

" hat; are jewelry, T. D. 33,536.

" iron or steel, glass heads; manufacture of glass, T. D. 31,380.

" lace; are commonly known as jewelry, T. D. 33,367.

356— " metal. See Jewelry..... 60%

" rose, celluloid; artificial flowers, T. D. 31,956.

158— " safety, base metal 20%

" Salvation Army; as jewelry, T. D. 27,729.

" sash, rubber; manufacture of rubber, T. D. 32,073.

" scarf; are jewelry, T. D. 33,536.

158— " shawl, base metal 20%

" souvenir, 2½ cents each; are not jewelry, T. D. 30,447.

" stick; are jewelry, T. D. 32,642, 33,536.

" upholstery; manufacture of round steel wire, T. D. 28,438.

" veil; are lace pins, are jewelry, T. D. 33,536.

" with gold plated heads; articles plated with gold, T. D. 31,380.

158— " with solid heads, without ornamentation, composed wholly of brass, copper, iron, steel, or other base metal, not plated with gold or silver, and not commonly known as jewelry..... 20%

Pipe blocks, of briar wood; briar wood, cut into blocks, T. D. 7,366.

381— " bowls, common tobacco made wholly of clay..... 25%

381— " bowls, other, of whatever material composed..... 50%

Par.

Pipe cases, leather, with or without pipes; smokers' articles, T. D. 32,111.
125— " cast iron, of every description..... 10%
" clay, cakes for whitening leather; as clay wrought, T. D. 21,639.
" copper and iron; articles of metal, T. D. 4,844.
" ferrules, are not smokers' articles, but material for; articles of metal, T. D. 38,695.
" fixtures, of all kinds; smokers' articles, T. D. 9,725.
153— " lead, on the lead contained therein..... 25%
" sewer; article composed of earthy or mineral substance, T. D. 23,765.
" stems, clay, broken; articles composed of earthy or mineral substance, T. D. 17,151.
" stems, pieces of rubber for making; manufacture of rubber, T. D. 32,396.
" stems; smokers' articles, T. D. 27,769.
Piperazin; medicinal preparation, T. D. 25,000.
Pipes, all parts of, are smokers' articles, T. D. 27,889.
" cane; as pipes other than clay, T. D. 3,692.
" "church wardens"; as common clay pipes, T. D. 14,241.
" hollow rollers, are not, T. D. 21,656.
" clay not chief value; as pipes other than clay, T. D. 24,205.
381— " common tobacco, made wholly of clay..... 25%
147— " copper 5%
" French clay; are not common clay, but other pipes, T. D. 13,893.
127— " iron or steel. See Iron or steel pipes..... 20%
" leather cases for; smokers' articles, T. D. 12,131.
" meerschaum; smokers' articles, T. D. 33,368.
381— " other, of whatever material composed..... 50%
373— " pitch 35%
" Vienna meerschaum; as pipes other than clay, T. D. 33,368.
" wood stem, clay bowl, stem chief value; as pipes other than common clay, T. D. 26,966.
" wood stems, clay bowls, invoiced and packed separately; are dutiable as entireties, T. D. 26,966.
" wood stems, clay bowls, bowls chief value; as other clay pipes, T. D. 30,165.
Pipettes; manufacture of blown glass, T. D. 31,832.
Piping, india rubber; manufacture of india rubber, T. D. 14,213.
210—Pips, lily of the valley.....$1.00 per 1,000.
Piquets, grass; ornamental grass, T. D. 30,277.
" metal; artificial flowers, T. D. 14,722.
Pistoles in sugar; fruit preserved in sugar, T. D. 4,793.
Pistols may be household effects, T. D. 24,679.
" not provided for, are side arms, T. D. 24,261.
133— " whether automatic, magazine, or revolving, or parts thereof and fittings therefor..... 35%
Pitch, brown coal tar; as coal tar pitch, T. D. 31,818.

Par.

437—Pitch, Burgundy ..... Free.
" coal tar, from brown coal; is coal tar pitch, T. D. 31,313.
" cotton seed; manufactured article not provided for, T. D. 27,674.
" gutta percha; manufactured article not provided for, T. D. 27,348.
" hard; acid not provided for, T. D. 30,335.
452— " of coal tar ..... Free.
626— " of wood ..... Free.
" palm; manufactured article not provided for, T. D. 6,286.
373— " pipes 35%
" resin or rosin; a mixture of oxidized resin and vegetable oils; manufactured article not provided for, T. D. 29,516.
" stearin; manufactured article not provided for, T. D. 26,117.
Pith hats; wearing apparel, T. D. 4,874.
139—Pit saws 12%
Pizzles; glue stock, T. D. 2,623.
Plain woven fabrics; meaning of, T. D. 27,632, 31,588, 32,054, 32,488.
335—Plaits, of straw, chip, grass, palm leaf, willow, osier, rattan, real horse hair, cuba bark, or manila hemp, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained..... 15%
if bleached, dyed, colored, or stained..... 20%
See Braids.
Planit packing; shavings of tin and lead; articles of metal, T. D. 31,429.
647—Planking, ship, not provided for..... Free.
647—Planks, sawed, not further manufactured than sawed, planed, and tongued and grooved, not provided for..... Free.
169— " sawed, of cedar commercially known as Spanish cedar, lignum vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood..... 10%
Plans, architectural, pen and ink; as pen and ink sketches or drawings, T. D. 27,545.
92—Plano or coquill glasses, ground and polished, wholly or partly manufactured 25%
Plant quarantine act; if merchandise is rejected under, and is exported or destroyed, duty on same refunded, T. D. 33,205.
" quarantine act; regulations, T. D. 32,863, 32,935, 33,071, 33,314, 33,356.
211—Plants, commonly known as nursery or greenhouse stock, not provided for 15%
489— " fruit, tropical and semi tropical, for the purpose of propagation or cultivation ..... Free.
" herbaceous; are nursery stock, T. D. 33,325.
577— " imported by the Department of Agriculture or the United States Botanic Garden..... Free.

Par.		
	Plants, natural, artificially colored; as ornamental leaves or flowers, T. D. 33,338.	
627—	" tea. See Tea	Free.
391—	Planters, agricultural, in whole or in parts, including repair parts	Free.
	Plaques, earthenware, hand painted, not fired, as paintings, T. D. 29,073.	
	" earthenware, hand painted, fired, decorated earthenware, T. D. 29,073.	
	" See Earthenware, and china.	
	Plasmon; is lactarene, T. D. 32,038.	
	Plaster and metal leaf statuettes; according to material of chief value, T. D. 26,098.	
	" busts or statuettes; manufacture of plaster of Paris, T. D. 24,443.	
	" casts; manufacture of plaster of Paris, T. D. 15,703.	
50—	" court	15%
369—	" of Paris, manufactures of, not provided for	25%
74—	" rock or gypsum, crude, ground or calcined	10%
	Plasters, collofuge; healing plasters, T. D. 9,222.	
	" corn, wool; healing plasters, T. D. 32,089.	
50—	" healing or curative, of all kinds	15%
	Plasticine; modeling clay, manufactured article not provided for, T. D. 32,536.	
	Plastilina; modeling clay, manufactured article not provided for, T. D. 32,536.	
	Plastrons; are embroideries, T. D. 16,477.	
	Plateaus, table mirrors; as mirrors, T. D. 12,035.	
	Plateaux, for hats; as hats, according to material, T. D. 31,634.	
	" straw, requiring blocking to complete as hat, as straw hats, T. D. 32,125.	
	Plate, book, copper; engraved plate for printing, T. D. 29,790.	
	" British, is German silver, T. D. 23,469.	
	" powder; as whiting, T. D. 32,961.	
143—	Plates, aluminum	3½ cts. lb.
81—	" carbon	25%
	" copper, planished for engraving, article of metal, T. D. 30,549.	
461—	" copper, not manufactured or provided for	Free.
380—	" dry, photographic, not provided for	15%
137—	" electrotype	15%
137—	" engraved for printing, other than steel, or stereotype, or electrotype plates	15%
348—	" fur	40%
494—	" glass, rough cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use	Free.
137—	" halftone	15%
	" iron or steel. See Iron or steel plates.	
137—	" lithographic. See Lithographic plates	25%
155—	" nickel	10%
348—	" of dog and goat skins	10%

Par.		
578—	Plates, platinum	Free.
137—	" photo-engraved	15%
137—	" photogravure	15%
147—	" rolled, copper, called braziers' copper	5%
105—	" saw, iron or steel	12%
137—	" steel, engraved	15%
137—	" stereotype	15%
109—	" tin or terne	15%
	Platinum and glass chemical apparatus, glass chief value; manufacture of glass, T. D. 31,299.	
	" and iron apparatus for chemical use, platinum chief value, free under Par. 578, T. D. 33,814.	
517—	" and native combinations with iridium, osmium, palladium, rhodium, and ruthenium	Free.
578—	" apparatus, and parts thereof, for chemical use	Free.
167—	" articles or wares, composed wholly or in part of, whether partly or wholly manufactured, not provided for	50%
578—	" bars	Free.
	" barium screens or shades, for X ray machine; surface coated paper, T. D. 23,822.	
	" black, 91.45% metallic platinum; platinum unmanufactured, T. D. 27,363.	
	" caps, for manufacture of artificial silk; platinum apparatus for chemical use, T. D. 32,980.	
	" cauterizing tips; articles composed of platinum, T. D. 12,651.	
	" chloride; chemical compound, T. D. 26,682.	
	" combustion apparatus for measuring heat; platinum apparatus for chemical use, T. D. 33,291.	
578—	" in ingots	Free.
	" iridium wire, 9/10 platinum; as platinum wire, T. D. 27,801.	
565—	" metals, ores of	Free.
578—	" plates	Free.
	" pointed tweezers, platinum chief value; as apparatus of platinum for chemical use, T. D. 13,687.	
	" rhodium wire, 9/10 platinum; as platinum wire, T. D. 27,801.	
578—	" retorts, and parts thereof, for chemical uses	Free.
65—	" salts and all other compounds and mixtures, of which platinum constitutes the element of chief value	10%
578—	" scrap	Free.
578—	" sheets	Free.
578—	" sponge	Free.
578—	" unmanufactured	Free.
578—	" vases, and parts thereof, for chemical uses	Free.
578—	" vessels, and parts thereof, for chemical use	Free.
	" weights; apparatus composed of platinum for chemical use, T. D. 30,163.	
578—	" wire	Free.
331—	Playing cards	60%
166—	Pliers of all kinds wholly or partly manufactured	30%
	Plock sausage; prepared meat, T. D. 28,351.	

Par.

391—Plows, in whole or in parts, including repair parts..... Free.
" snow; are not plows, dutiable according to material, T. D. 25,218.
" steam; consisting of engine, tackle, and plows; are not plows, are dutiable separately, T. D. 28,818, 29,106, 31,845, 32,700.
211—Plum, myrobolan, stocks, cuttings, or seedlings of, 3 years old or less .....$1.00 per 1,000.
" paste; coal tar color, T. D. 9,638.
" puddings, baked; puddings, baked, T. D. 8,533.
" pulp; fruit preserved in its own juice, T. D. 31,429.
211— " Saint Julien, stocks, cuttings, or seedlings, 3 years old or less .....$1.00 per 1,000.
" sauce; as sauce, T. D. 23,283.
Plumes, birds of paradise, crude; as feathers, crude, T. D. 18,068.
347— " egret, importation of prohibited.
" ulva; ornamental leaves, T. D. 27,591.
347— " osprey, importation of prohibited.
218—Plums .....1 ct. lb.
" cooked in sugar, drained, and dried; comfits, T. D. 29,974.
" dried; edible fruits, dried, T. D. 2,670.
" from Mexico; importation prohibited, T. D. 33,110.
217— " green or ripe, per bushel of 50 lbs..... 10 cts.
" preserved; fruits preserved, T. D. 32,396.
579—Plumbago ..... Free.
" crucibles; manufacture of carbon, T. D. 32,767.
" stove polish; blacking of all kinds, T. D. 17,921.
382—Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used for making men's hats 10%
" hatters', even though occasionally used for other than men's hats; as hatters' plush, T. D. 33,493.
" hatters', imported for millinery purposes; not as hatters' plush, but silk plush, T. D. 32,493.
" hatters'; so called, less 65 c. m. wide, and less 30 warp threads and 63 weft picks per centimeter, or 26 warp and 75 picks per centimeter, is not, but silk plush, T. D. 32,692.
" imitation cotton, hat foundations, meter lengths; manufacture of cotton, T. D. 31,940.
257— " ribbons, cotton or other vegetable fiber, except flax, hemp, or ramie 40%
314— " ribbons, silk 50%
257—Plushes, velvets, plush or velvet ribbons, velveteens, corduroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface; any of the foregoing composed wholly or in chief value of cotton or other vegetable fiber, except flax, hemp, or ramie; and manufactures or articles in any form, including such as are commonly known as bias dress facings or skirt bindings, made or

Par.

cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, except flax, hemp, or ramie..... 40%

309—Plushes, Angora goat hair, and articles made of..... 45%

309— " alpaca, hair, and articles made of..... 45%

314— " silk 50%

288— " wool, and articles made from. See Wool plushes.... 40%

Pocket books, gun metal; articles of metal, T. D. 31,089.

360— " books, leather or parchment, not jewelry..... 30%

Podophyllin; alcoholic medicinal preparation, T. D. 28,687.

Pods, bean, dried; vegetables in natural state, T. D. 29,946.

138—Points, steel, lathed, machined, or brightened..... 20%

341—Poker chips, of ivory, bone, or other materials..... 50%

Polariscopes; optical instruments, T. D. 7,485.

Poles, bean or pike; as hop poles, T. D. 27,348.

" 15 feet by 4 inches in diameter; round, unmanufactured timber, T. D. 29,449.

647— " hoop, not provided for..... Free.

647— " hop, not provided for ..... Free.

" telegraph or telephone, if not peeled and scored for cross arms; as round, unmanufactured timber, T. D. 25,407.

" telephone, are peeled or scored for cross arms, T. D. 31,940, 33,857.

170— " telephone, trolley, electric light, and telegraph, of cedar or other woods..... 10%

Polish, black, furniture; blacking of all kinds, T. D. 26,818.

" stove, plumbago; blacking of all kinds, T. D. 17,921.

264—Polishing cloths, cotton, not embroidered nor in part of lace 25%

11— " creams for, not provided for..... 15%

11— " powders 15%

11— " preparations for, not provided for, not containing alcohol 15%

Polypodium; drugs.

Pomade, lily of the valley; a combination of enfleurage grease and essential oil; as a combination of oils, T. D. 32,504.

48—Pomades, if containing alcohol.....40 cts. lb. and 60%

if not containing alcohol..... 60%

Pomelo peel, cooked in sweet liquid; sweetmeats, T. D. 29,974.

172—Pomelos, boxes, barrels, or other articles containing..... 15%

If the thin wood sides, tops, and bottoms are of the growth and manufacture of the United States. Free.

See Oranges, boxes, etc.

220— " in bulk .....½ ct. lb.

220— " in packages of a capacity of 1¼ cubic feet or less, per pkg. ..... 18 cts.

in packages of capacity exceeding 1¼ cubic feet and not exceeding 2½ cubic feet, per pkg..... 35 cts.

in packages exceeding 2½ and not exceeding 5 cubic feet, per pkg..... 70 cts.

in packages exceeding 5 cubic feet.....½ ct. lb.

Par.

Pomeranza spirits; alcoholic compound, T. D. 16,598.
Pompons, bristle; as ornamental feathers by similitude, T. D. 33,409.
Ponceau, Persian; coal tar color, T. D. 14,823.
Ponies; as horses, T. D. 29,559.
Pony skins, Russian, dressed; as dressed fur skins, T. D. 31,948.
341—Pool balls, of ivory, bone, or other materials..... 50%
Poplar lumber, sawed, is not cabinet wood, but sawed lumber, T. D. 33,263.
Poppy meal; manufactured article not provided for, T. D. 28,921.
45— " seed oil, raw, boiled, or oxidized.....6 cts. per gal.
212— " seed, per bushel of 47 lbs..... 15 cts.
Porcelain buttons; buttons not provided for, T. D. 30,710.
" paintings on. See Porcelain.
" pyrometer tubes; manufacture of porcelain, not colored, etc., T. D. 33,486.
80— " and semi porcelain ware. See China.
654— " works in, imported for exhibition at a fixed place by any State or by any society or institution or for a municipal corporation, or for the purpose of erecting a public monument, and not for sale, nor for any other purpose, under bond..... Free.
See Art, works of.
656— " works in, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe..... Free.
Porch blinds, natural color, with colored thread stripes; are not stained or colored, T. D. 32,161.
Pork cutlets, cooked, in tins; prepared meat, T. D. 33,668.
545— " fresh or prepared ..... Free.
" sausage; prepared meat, T. D. 30,801.
Porphyritic rock; as building stone, T. D. 14,227.
Porphyry, articles of; articles of mineral substance not provided for, T. D. 13,337.
Port of New York, limits of, T. D. 31,483.
245—Porter, in bottles or jugs.....45 cts. gal.
But no separate or additional duty shall be assessed on the bottles or jugs.
245— " otherwise than in bottles or jugs.....23 cts. gal.
Portfolios are books, T. D. 26,518.
360— " leather or parchment, not jewelry, permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and other sets..... 35%
if not so fitted 30%
444—Portland cement ..... Free.
74— " cement, white, non-staining 10%
Portmonnaies, leather; manufacture of leather, T. D. 5,960.
Porto Rico, importations from and into from U. S. are not dutiable, T. D. 23,202.
" Board of General Appraisers have jurisdiction on merchandise imported into from foreign countries, T. D. 23,269.

Par.

Portraits, crayon, pastel, or in oil colors; as paintings in oil or water colors, T. D. 9,580.

Ports of entry and of delivery, T. D. 33,625.

Position babies, are dolls, T. D. 30,847.

380—Positives, photographic film, for moving picture exhibits. See Photographic films.....1 ct. lin. ft.

330—Postage stamp albums, wholly or partly manufactured..... 25%

" stamps; album with illustrations of, is not a counterfeit, T. D. 16,075.

" stamps; collection in album; as postage stamps, T. D. 25,432.

" stamps; facsimiles of, in loose sheets; importation prohibited, T. D. 31,917.

610— " stamps, foreign, cancelled or uncancelled..... Free.

330—Post card albums, wholly or partly manufactured..... 25%

" cards, 6 arranged in an album form; is a booklet, T. D. 28,910.

" cards, 6 arranged to slide in an envelope, if not lithographed; as post cards, T. D. 28,278.

" cards, autochrome; lithographic prints, T. D. 27,359.

" cards; folded and arranged in albums; are booklets, T. D. 28,910.

" cards, folded together; as post cards, T. D. 29,769.

" cards, 6 folded together; as post cards, or as lithographic prints, as may be, T. D. 29,769.

610— " cards, foreign government stamped, bearing no other printing than the official imprint thereon..... Free.

" cards, gelatin process; lithographic prints, T. D. 33,727.

" cards, hand painted; paintings, T. D. 32,455.

" cards, lithographed, gelatin coated; are lithographic prints, T. D. 32,073.

" cards; lithographed; lithographic prints, T. D. 32,079.

332— " cards, not including American views, plain, decorated, embossed, or printed, except by lithographic process. 25%

" cards, printed from metal plates, 3 color process; post cards not lithographed, T. D. 33,727.

" cards, with feathers, silk, etc.; according to material of chief value, T. D. 30,828.

Posters, not lithographed; printed matter, T. D. 17,338.

647—Posts, fence, wood, not provided for..... Free.

" over 5 inches in diameter, are paving posts, under 5 inches in diameter, are fence posts, T. D. 12,010.

647— " wood, rough hewn, sawed, or bored, not provided for.. Free.

170— " paving 10%

Pot cleaners; metal thread; article made of tinsel wire, T. D. 29,449.

64—Potash, bicarbonate of, refined.....½ ct. lb.

64— " bichromate of .....1 ct. lb.

" bisulphate; chemical salt, T. D. 11,053.

" calcined; carbonate of potash, T. D. 4,575.

580— " carbonate of ..... Free.

" caustic; hydrate of potash, T. D. 29,644.

" caustic or hydrate, in a solution of 50% water; as hydrate of potash, T. D. 29,644.

Par.

64—Potash, chlorate of ..... ½ ct. lb.
64— " chromate of ..... 1 ct. lb.
580— " crude, or "black salts" ..... Free.
580— " cyanide of ..... Free.
" hydrate of, containing less than 50% of caustic or hydrate of potash; a chemical mixture, T. D. 32,440.
" hydrate of, containing more than 15% of caustic soda; a chemical mixture, T. D. 32,440.
580— " hydrate of, when not containing more than 15% of caustic soda ..... Free.
580— " muriate of ..... Free.
580— " nitrate of, or saltpeter, crude ..... Free.
64— " nitrate of, or saltpeter, refined ..... $7.00 ton.
64— " permanganate of ..... 1 ct. lb.
64— " prussiate of, red ..... 2 cts. lb.
yellow ..... 1¼ ct. lb.
" salts, containing less than 30% of potash; substance used only for manure, T. D. 4,210.
580— " sulphate of ..... Free.
" water; artificial mineral water, T. D. 17,480.
8—Potassa and soda, tartrate of, or Rochelle salts ..... 2½ cts. lb.
" tartrate of, liquid; soda water, T. D. 2,682.
143—Potassium, and alloys of which potassium is the component material of chief value 25%
" chloride of; chemical compound, T. D. 21,591.
" hydrate of; hydrate of, or caustic potash, T. D. 29,644.
38— " iodide ..... 15 cts. lb.
Potato cake; bean stick or cake, product similar to, T. D. 24,513.
" flour; as potato starch, T. D. 31,813.
234— " starch ..... 1 ct. lb.
581— " ..... Free.
Potatoes are perishable merchandise, T. D. 33,660.
581— " dried, desiccated, or otherwise prepared, not provided for ..... Free.
" if from a country imposing a duty on, from the United States 10%
" from Newfoundland, islands of St. Pierre and Miquelon, England, Scotland, Wales, Ireland, Germany, and Austria Hungary, are prohibited, T. D. 32,935.
" if from a country imposing a duty on, from the United States 10%
" and products; for list of countries imposing no duty. See T. D. 33,801.
" sweet; as potatoes, T. D. 32,801.
Potee rouge; a polishing powder, T. D. 11,246.
82—Pots, porous carbon for electric batteries 15%
Pottery; as earthenware, T. D. 13,196.
654— " works in, imported for exhibition at a fixed place by any State or by any society or institution or for a municipal corporation, or for the purpose of erecting a public monument, and not for sale, nor for any other purpose, under bond ..... Free.
See Art, works of.

Par.

656—Pottery, works in, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe..... Free.

381—Pouches for smoking or chewing tobacco..... 50%

Poultry, cooked, in tins; as poultry prepared, T. D. 30,227.

478— " eggs of ..... Free.

" game fowl and birds, if from a country where they are not found in a wild state, are, T. D. 28,652.

229— " live .....1 ct. lb.

dead .....2 cts. lb.

prepared in any manner, including the weight of the immediate coverings or containers.....2 cts. lb.

Powder, aluminum bronze; bronze powder, T. D. 12,222.

12— " bleaching, or chloride of lime.....1/10 ct. lb.

" books; toilet articles, T. D. 26,852.

" boxes on neck chains, are not jewelry, T. D. 25,665.

146— " bronze 25%

356— " cases, metal. See Jewelry..... 60%

" copper; article of metal, T. D. 9,126.

" clarifying, for wine; chemical compound, T. D. 8,855.

471— " curry ..... Free.

" decolorizing; charcoal, T. D. 28,308.

" disinfecting; manufactured article not provided for, T. D. 7,200.

490— " fulminating, and other like articles not provided for.. Free.

" goa; medicinal preparation, T. D. 4,196.

" gold, silver and copper, mixed, used as a color; as a pigment, or color, T. D. 23,140.

501— " gun ..... Free.

37— " ink 15%

" insect; drug advanced in value and condition, T. D. 6,161.

" plate; as whiting, T. D. 32,961.

11— " polishing 15%

" puff fastened to handkerchief; according to material of chief value, T. D. 32,089.

" puff, in leather case; according to material of chief value, T. D. 32,873.

" puffs, feathers or down; manufacture of feathers or down, not suitable for millinery purposes, T. D. 13,881.

" puffs, silk; manufacture of silk, T. D. 28,278.

" sachet; article of perfumery in sachet, T. D. 16,731.

" shampoo; preparation used as an application to the hair, T. D. 27,649.

" silver; article composed of silver, T. D. 12,909.

" silver bronze; as bronze powder, T. D. 15,704.

66— " soap 5%

" soldering or welding, manufactured of metal and borax; article of metal, T. D. 27,051.

" welding. See Powder soldering.

48—Powders, toilet. See Toilet powders.

Pozzolana; volcanic ashes; as other cement, T. D. 7,728.

Par.

Prawns; shell fish, T. D. 27,791.

Prayer blocks, Jewish, wood; manuscript, T. D. 28,977.

" shawls; are not wearing apparel, are dutiable according to material, T. D. 32,681.

Precious stone; semi precious, imitation of, is not imitation precious stone and is not a semi precious stone; articles of dutiable as articles of mineral substance, T. D. 26,649.

357— " stones, artificial or so called synthetic or reconstructed 20%

" stones, bearings for instruments other than watches, clocks, or meters; as manufacture of mineral substance, T. D. 33,494.

357— " stones, cut but not set, and suitable for use in the manufacture of jewelry..... 20%

" stones drilled and strung as necklaces, as jewelry, T. D. 19,448.

" stones; drilled, are not beads, but precious stones, cut, not set, T. D. 25,549, 26,491.

357— " stones, imitation, for use in the manufacture of jewelry 20%

" stones, imitation of, pasted on dress ornaments, are not set, T. D. 31,809.

" stones, in the form of beads, are not beads, but precious stones cut, T. D. 28,131, 29,997, 31,899, 31,923.

357— " stones, rough or uncut, and not advanced in condition or value from their natural state by cleaning, splitting, cutting, or other process, whether in their natural form or broken, not set..... 10%

" stones; unfinished articles made of, as precious stones cut, not set, T. D. 26,377.

Precipitate, copper; copper cement, T. D. 31,478.

Premium bonds, issued by foreign government, is lottery matter, prohibited, T. D. 20,572.

5—Preparations, chemical. See Chemical compounds for alcoholic 15%

11— " for cleaning or polishing, not provided for, not containing alcohol 15%

234— " from whatever substance produced, fit for use as starch ..... ½ ct. lb.

5— " medicinal. See Medicinal compounds for alcoholic... 15%

14— " mercurial 15%

602— " of anatomy ..... Free.

239— " of which distilled spirits are a component part of chief value there shall be levied a duty not less than that imposed upon distilled spirits.

573— " scientific and philosophical. See Philosophical preparations.

48— " toilet. See Toilet preparations.

48— " used as applications to the hair, mouth, teeth, or skin, if containing alcohol.....40 cts. lb. and 60%

if not containing alcohol..... 60%

Par.

Presents, subject to duty as other importations, T. D. 28,740.

328—Press boards or press paper..... 25%

288— " cloth composed of camel's hair not provided for..... 10%

353— " cloth, hair .....15 cts. sq. yd.

" cloth, horse hair; cloth made of horse hair, T. D. 27,445.

" cloth, jute; manufacture of vegetable fiber, T. D. 15,996.

422— " cloths composed of camel's hair, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed 72 inches and woven in widths not under 10 inches nor to exceed 15 inches and weighing not less than ½ pound per square foot ..... Free.

" mats, goat hair and cotton, with metal rods each end; according to material of chief value, T. D. 32,046.

" printing; press for making impressions on metal sheets, is, T. D. 33,668.

" printing, old; is not scrap iron, T. D. 3,294.

" printing; embossing machine is not, T. D. 32,906.

" printing; rotary intaglio press, is, T. D. 33,464.

" printing; machine for decorating collapsible tubes by rubber stamps, is not, T. D. 33,795.

" printing; die plate press, is, T. D. 31,624.

" printing; falcon press, is, T. D. 31,624.

" printing; tape printing machine, not, T. D. 33,433.

" printing; Waite die press, is, T. D. 31,624.

" printing; rotary for printing wall paper, is, T. D. 32,560.

" printing; for printing from engraved plate, is, T. D. 32,714.

" printing; collotype, or photo gelatin, is, T. D. 32,905.

" printing; rotary, is, T. D. 33,194.

" printing; for printing from engraved roller, is, T. D. 33,280.

" printing; to print, vend, and record tickets, is not, T. D. 33,191.

426—Presses, for the use and benefit of the blind exclusively.... Free.

165— " printing 15%

Primulin buff; dyewood extract, T. D. 13,860.

" coal tar color, T. D. 12,259.

329—Printed matter, not provided for..... 15%

426—Printing apparatus, for the use and benefit of the blind exclusively ..... Free.

" machine blankets; according to material of chief value, T. D. 17,266.

165— " presses. See Press, printing..... 15%

Prints, relief, lithographic; as lithographic prints, T. D. 12,791.

Prisms, calc spar; manufactures of mineral substance, T. D. 12,383.

" glass; manufacture of glass, T. D. 12,687.

Par.

Prize cup to be competed for, is dutiable, T. D. 13,358.
" fights, moving pictures of prohibited, T. D. 32,754.
" packages, cheap; as toys, T. D. 27,280.

546—Prizes, articles actually bestowed as, and received and accepted as honorary distinctions ..... Free.

582—Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel.. Free.

94—Projection lenses, and frames and mountings for the same, not provided for 25%

Protegit; manufactured article not provided for, T. D. 30,800.

Protest, action on, cannot be obstructed by protestant, T. D. 14,736.
" action on, will not be suspended unless a similar case is before the courts, T. D. 16,847.
" against dutiable value is invalid, T. D. 15,069, 15,582.
" against rate not charged in liquidation is valid, T. D. 12,020.
" against reappraisement is invalid, T. D. 17,663.
" against voluntary reliquidation is valid, T. D. 14,446, 14,645, 17,436, 25,074, 25,339, 26,316.
" against fees, etc., exacted by Department of Agriculture, Board of General Appraisers, has no jurisdiction in such cases, T. D. 26,936.
" allegations in, must be proved by protestant.
" cannot be extended to articles not named in, T. D. 11,815, 14,302, 15,151.
" claiming "assessment of duty is illegal" is too indefinite, T. D. 10,531.
" claiming classification by assimilation is valid, T. D. 17,774.
" claiming correct rate, but naming wrong paragraph, is invalid, T. D. 12,394, 14,247.
" claiming rate assessed is wrong is too indefinite, T. D. 11,682, 16,777.
" claims must be specifically stated, T. D. 10,224, 10,254.
" collector cannot waive informalities, T. D. 16,776.
" collector may allow claim and report to General Appraisers, T. D. 12,068.
" collector must not reliquidate entry on which protest is pending except to allow claim in, T. D. 26,898.
" covering merchandise covers dutiable coverings for same, T. D. 14,949.
" covers only conditions of date of entry, T. D. 11,998.
" defaulted before Board of General Appraisers cannot be appealed to United States courts, T. D. 25,052.

Par.

Protest, delay in reliquidation under, does not hold liquidation open, T. D. 13,350.
" delayed in mail beyond fifteen days after liquidation is invalid, T. D. 13,204.
" deposited after office hours on last day is invalid, T. D. 13,865.
" deposited after office hours on day preceding last day which is a holiday is valid, T. D. 17,675.
" does not lie against assessments on seized goods released, T. D. 15,520.
" does not lie against decisions of General Appraisers, T. D. 13,079, 13,546, 17,436, 17,948, 26,210.
" does not lie against reliquidation for remission of penalty, T. D. 17,940.
" does not lie against seized goods, T. D. 9,965, 16,299.
" does not lie against unlading officers' charges, T. D. 17,882.
" does not lie against transmission of entry to district attorney for suit, T. D. 16,572.
" as to abandonment of, T. D. 30,807, 31,031.
" against reliquidations, T. D. 28,890, 31,527, 32,244, 32,328.
" as to blanket protests, T. D. 30,169.
" as to works of art entered under bond, T. D. 27,302.
" similitude clause or paragraph must be claimed, T. D. 28,210.
" how time for filing is computed, T. D. 13,219.
" cannot be amended, T. D. 30,768.
" cannot be withdrawn except by consent of Board, T. D. 33,389.
" as to non importation, T. D. 31,031.
" importer must show that collector is wrong, and that his claim is well founded, T. D. 30,382.
" lost, substitute must be filed in due time, T. D. 30,645.
" where to be filed, T. D. 30,355.
" when to be filed, T. D. 30,410.
" error in, as to correction of, T. D. 32,455.
" as to an amended decision on, T. D. 32,461.
" requirements of a valid, T. D. 27,328.
" date of liquidation, what is, T. D. 28,439.
" filed with watchman, invalid, T. D. 32,645.
" duplicate, dismissed, T. D. 32,714.
" claiming duty at a higher rate, is valid, T. D. 32,315.
" when two or more may be consolidated, T. D. 31,850, 32,576.
" on mail entries, when to be filed, T. D. 31,519.
" lies against action of the collector in the matter of regulations of the Secretary of the Treasury, T. D. 32,588.
" must show that all regulations in the matter of conditionally free entries have been complied with, T. D. 32,982.

Par.

Protest lies against classification on parcel post entries, T. D. 33,494.
" as to withdrawal of part of, T. D. 32,244.
" signed by party other than the importer as shown by the entry, invalid, T. D. 33,240.
" cannot amend more than 30 days after liquidation of entry, T. D. 26,377.
" does not lie against tonnage dues or vessels, T. D. 26,444.
" error in case numbers is not fatal to, T. D. 16,904.
" error in number of entry is not fatal, T. D. 13,676, 16,678.
" error in number of paragraph, if manifest, may be corrected, T. D. 14,133, 14,932.
" error in number of paragraph without statement of claim is fatal to, T. D. 17,050, 25,772, 26,039.
" exactions of every character are subject to, T. D. 14,815.
" failure to make within thirty days is fatal to claim, T. D. 10,979, 11,645, 16,487, 16,488, 25,040.
" failure to return unexamined packages is fatal to, T. D. 13,664, 17,265.
" failure to specify paragraph of law under which claim is made may not be fatal, T. D. 14,932.
" failure to support before General Appraisers is presumptive abandonment, T. D. 17,156, 26,614, 26,864.
" filed before entry is liquidated is invalid, T. D. 17,976.
" filed before law on which claim is based goes into effect is invalid, T. D. 15,385.
" filed before liquidation is invalid, T. D. 13,606, 25,697.
" filed with one collector against action of another collector is invalid, T. D. 16,700.
" filed on reliquidation to correct error in original liquidation is valid, T. D. 25,048, 25,074, 25,339, 26,316.
" filed on original is valid, if entry is reliquidated by collector, T. D. 26,898.
" forwarded to Secretary of Treasury and not returned to collector within thirty days is invalid, T. D. 16,658, 23,279.
" if lost by officer appointed to receive may be replaced by substitute, T. D. 16,018.
" importer is not entitled to notice of liquidation, T. D. 17,059.
" importer must prove claims made in, T. D. 13,169, 13,546.
" indefinite, is invalid, T. D. 12,975, 13,202, 13,868.
" is confined to packages named, if any are named, T. D. 14,076.
" is effective if additional duties on other items of invoice have not been paid, T. D. 16,686.
" is estopped if packages delivered on ten-day bond are not returned, T. D. 17,265.

Par.

Protest is not required on articles claimed to be free as personal effects, T. D. 1,983.
" lies against reliquidation which does not satisfy G. A. or court decision, T. D. 16,811, 25,048, 25,074, 25,339, 26,422, 26,527.
" made by other than owner, importer or agent is invalid, T. D. 4,813, 10,225, 12,255, 12,443, 17,629.
" manifest error in number of paragraph quoted may be corrected, T. D. 14,133.
" may be made by party purchasing goods in bond from importer, T. D. 9,489.
" may claim rate is too low, T. D. 14,691.
" may include any number of entries, T. D. 3,746.
" multifarious and indefinite, is invalid, T. D. 10,224, 10,487, 11,166, 13,202.
" must be filed in duplicate, T. D. 14,457.
" must be made on domestic whiskey reimported without foreign customs certificate, T. D. 12,484.
" must be filed within thirty days after liquidation, T. D. 29,044.
" must be sustained by protestant's brief, T. D. 10,372.
" must claim correct rate of duty, T. D. 12,707, 17,734.
" must state claims definitely and specifically, T. D. 10,224, 11,682, 12,894, 12,534, 25,772, 26,039.
" must state paragraph of law under which claim is made, T. D. 11,051, 14,932, 17,734, 25,772, 26,039.
" naming only schedule of law is too indefinite, T. D. 10,529.
" no restriction of number on any importation, T. D. 15,815.
" not necessary on withdrawals of coal for American vessels.
" objections and claims must be specifically stated, T. D. 10,254, 17,948.
" on appraisement entry must be filed within thirty days of ascertainment of duty, T. D. 18,208.
" on goods in warehouse, when law is changed and new rates provided, must be filed in thirty days after collector decides what action, if any, he shall take, T. D. 10,530.
" on informality in reappraisement is invalid, T. D. 13,103.
" on warehouse entry lies against liquidation and not against withdrawal, T. D. 16,419.
" on warehouse and transportation entry lies against collector at original port only, T. D. 13,584, 14,907, 15,534.
" paragraph of law under which claim is made must be stated, T. D. 11,051.
" protestant cannot obstruct full examination, T. D. 14,376.
" protestant must prove his case, T. D. 12,910, 13,169, 13,546.

Par.

Protest, purchaser from importer may make, T. D. 9,489.
" relief is restricted to claims in, T. D. 11,815, 14,076, 14,302, 26,210.
" requires concurrent action of naval officer, T. D. 7,409.
" samples are necessary to determine, T. D. 12,133, 25,328, 26,096.
" Secretary of Treasury cannot extend time for filing, T. D. 17,411.
" sent through the mails and not received in time is invalid, T. D. 13,204.
" signed by attorney without authority is invalid, T. D. 17,631, 25,482, 25,697, 26,417.
" signed erroneously by attorney may be corrected. N. Y., Nov. 28, 1892, and Oct. 12, 1895, T. D. 25,482, 25,697, 26,417.
" Sundays are included in time allowed for filing, T. D. 3,139, 16,723, 21,628, 25,040.
" unsigned, is worthless, T. D. 17,822.
" Sunday is included in the thirty days; if last day is Sunday, must file on Saturday preceding, T. D. 16,723, 21,628.
Protooxide of mercury; mercurial medicinal preparation, T. D. 31,543.
615— " of strontian ..... Free.
Prune butter; fruit preserved in its own juice, T. D. 25,174.
" jelly; jellies of all kinds, T. D. 20,565.
247— " juice, or prune wine, containing no alcohol or not more than 18% of alcohol .....70 cts. gal.
if containing more than 18% of alcohol.....70 cts. gal.
and in addition thereto, on the alcohol contained therein, per proof gallon..... $2.07
" pure; coal tar color, T. D. 15,121.
247— " wine. See Prune juice.
218—Prunelles .....1 ct. lb.
218—Prunes .....1 ct. lb.
" crushed; fruit preserved in its own juice, T. D. 32,565.
" with pits removed, and stuffed; as prunes, T. D. 21,594.
Pruning bills; are not pruning knives, are articles of metal, T. D. 7,119.
52—Prussian blue. See Blues..... 20%
64—Prussiate of potash, red .....2 cts. lb.
yellow .....1¼ cts. lb.
67— " of soda, yellow.....¾ ct. lb.
425—Public documents issued by foreign governments..... Free.
" documents issued by foreign governments are free even if sold to the general public, T. D. 30,572.
" documents; railroad tickets are not, T. D. 31,478.
425—Publications issued for their subscribers or exchanges by scientific and literary associations or academies... Free.
" issued for their subscribers or exchanges by scientific or literary associations or academies, no limit as to number, T. D. 23,549.
425— " of individuals for gratuitous private circulation, not advertising matter ..... Free.

Par.

Pudding, blood; prepared meat, T. D. 32,987.

194—Puddings, by whatever name known, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value. 25%

Puddle ducks, manufacture of wool, are not toys, T. D. 32,830.

Pueraria roots; Chinese edible vegetable, T. D. 29,664.

Puff boxes, small, gold, worn on chains; jewelry, T. D. 27,130.

Pulp beer mats; manufactures of pulp, T. D. 29,159.

" blue; manufactured article not provided for, T. D. 4,089.

320— " board in rolls, not laminated..... 5%

" flax; as rag pulp, T. D. 31,235.

355— " manufactures of, not provided for..... 25%

649— " rag ..... Free.

" straw, bleached; as manufactured article not provided for, T. D. 12,356.

" wood; from wood cut on Canadian crown lands under special agreement or grant of Canadian Government removing all restrictions, not subject to countervailing duty, T. D. 33,707.

" wood; invoices of must show sworn statement of country of origin, T. D. 30,859, 31,286, 31,879. and such statement or certificate must be filed at time of entry, T. D. 33,291.

" wood; made from wood cut on private and on crown lands, invoice must show the percentage of each, T. D. 31,879;

if not so shown, dutiable as if all cut on crown lands, T. D. 33,244;

but the collector may separate for dutiable purposes, if capable of separation by testimony, T. D. 33,141.

" wood; made in part from wood subject to countervailing duty, if such part can be ascertained, so much thereof only, is subject to countervailing duty, T. D. 31,879.

649— " wood, chemical, unbleached or bleached..... Free.

649— " wood, mechanically ground ..... Free.

" wood; subject to countervailing duty, if imported from:

Portugal, T. D. 33,684.

Newfoundland, T. D. 31,783.

Finland, T. D. 31,286.

Quebec, Ontario, and New Brunswick, if from wood cut on crown lands only, T. D. 29,968, 30,045, 30,591, 30,699, 31,772, 31,890, 32,117.

647— " woods, not provided for ..... Free.

Pulpit, carved, with wooden statues; manufacture of wood, T. D. 12,254.

" is not regalia, T. D. 11,123.

Pulque; manufactured article not provided for, T. D. 20,385.

583—Pulu ..... Free.

Pumice stone and clay scouring brick; manufacture of pumice stone, T. D. 31,589.

Par.

Pumice stone, artificial, or composition; article of earthy or mineral substance, T. D. 19,354.
" stone, filed and shaped for use; pumice stone partly manufactured, T. D. 31,053.
" stone, filed or rolled, to smooth off edges; pumice stone partly manufactured, T. D. 33,408.
" stone, in lumps; pumice stone unmanufactured, T. D. 25,665.
" stone, manufactured and manufactures of, are not synonymous terms, T. D. 10,927.
" stone, powdered; pumice stone partly manufactured, T. D. 25,538.
75— " stone, manufactures of, or of which pumice stone is the component material of chief value, not provided for 25%
75— " stone, unmanufactured 5%
75— " stone, wholly or partially manufactured..... ¼ ct. lb.
Pumpkin; cooked in sweet liquid, drained, and dried; comfit, T. D. 29,974.
" shredded, preserved in sugar; comfit, T. D. 30,048.
Pumps, magnesia; article of earthy or mineral substance, T. D. 32,094.
Punch, cream; spirituous beverage, T. D. 31,987.
358—Punched work, fabrics or articles of, with threads introduced after weaving, forming figures or designs, not including straight hemstitching, of whatever yarns, threads, or filaments composed..... 60%
Punk, an article used as and known as joss stick or joss light; as joss stick, T. D. 28,805, 29,817.
" an article used to light fire works; manufactured article not provided for, T. D. 28,805, 32,699.
" incense powder or sticks, fly incense; manufactured article not provided for, T. D. 32,699.
Puppy cake; biscuit, T. D. 33,106.
Puree, color; a color not provided for, T. D. 8,705.
Purse trimmings, steel; are not jewelry, T. D. 10,914.
Purses may not be jewelry, T. D. 25,499.
" beaded, brass chief value; purses of metal, T. D. 31,832.
" leather; manufacture of leather, T. D. 6,245.
356— " mesh, metal. See Jewelry..... 60%
" small and cheap, toys, T. D. 30,027.
569—Purple, London ..... Free.
" ore, or "blue billy"; residuum of burnt pyrites, T. D. 14,385.
60—Putty 15%
" powder; a polishing powder, T. D. 18,521.
" red; a polishing powder, T. D. 11,246.
Putz kalk; chemical mixture, T. D. 12,810.
" pomade or paste, preparation for polishing, T. D. 16,584.
" pulver; material used for making polishing powder; wrought earth, T. D. 12,963.
Puzzles, are not necessarily toys, T. D. 30,333.

Par.

Pyoktannin; coal tar color, T. D. 13,597.
Pyrethrum; drug, T. D. 23,387.
Pyridin, from bone oil; chemical compound, T. D. 25,972.
" from coal tar; coal tar preparation, T. D. 28,910.
518—Pyrites, burnt, dross or residuum from..... Free.
617— " or sulphuret of iron in its natural state, containing in excess of 25% of sulphur..... Free.
25—Pyroxylin, articles of. See Collodion..... 40%
25— " compounds of, or liquid solutions of. See Collodion.

Q

Quads; type, T. D. 13,228.
Quarantine, of animals, T. D. 28,212.
" of dogs, T. D. 31,151.
Quarls; fire brick, T. D. 25,581.
72—Quarries 20%
72—Quarry tiles 20%
Quartz articles; are manufactures of rock crystal, T. D. 15,839.
" ground; manufactured mineral substance partially manufactured, T. D. 31,616.
Quassia; drug, T. D. 32,455.
624—Quebracho, extract of, not containing alcohol and not provided for ..... Free.
Quercitron extract; extract of oak bark used in dyeing, T. D. 13,860.
404—Quicksilver flasks or bottles of American manufacture..... Free.
159— " 10%
The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.
Quillaya, or soap bark; drug, T. D. 32,767.
Quill feathers; crude feathers, T. D. 30,944.
" tooth picks; manufacture of quills, T. D. 30,685.
" floats; fishing tackle, T. D. 26,790.
" penholders; as penholders, T. D. 13,424.
" tooth picks, with metal holders, metal chief value; articles of metal, T. D. 25,499.
" pens; manufactures of quills, T. D. 10,394.
358—Quillings, of whatever yarns, threads or filaments composed, and articles made in whole or in part of..... 60%
Quills, crude; as feathers crude, T. D. 14,738.
368— " manufacture of, not provided for 20%
347— " of wild birds, either raw or manufactured, except for scientific or educational purposes, prohibited.
Quilts, cotton, in the piece; cotton cloth, T. D. 32,073.
264— " cotton, not embroidered or in part of lace..... 25%
" cotton or silk, and down; according to material of chief value, T. D. 8,850.
" embroidered; as embroidered articles, T. D. 12,426.
347— " of down 40%
Quince meat or paste; fruit preserved in its own juice, T. D. 15,839.

Par.

Quince seeds, non-germinating; drug, or seeds of morbid growth, T. D. 14,152.

211— " stocks, cuttings, or seedlings, 3 years old or less.... $1.00 per 1,000.

217—Quinces, green or ripe, per bushel of 50 lbs..... 10 cts.

584—Quinia, and sulphate of ..... Free.

Quinine and urea dehydrochlorate; salt of cinchona bark, T. D. 32,529.

" ether salicylate; salt of cinchona bark, T. D. 29,834.

" ethyl carbonate; salt of cinchona bark, T. D. 29,834.

" pills; pills, T. D. 28,536.

Quinoidin; medicinal preparation, T. D. 2,603.

Quinolin; medicinal preparation, T. D. 25,067.

Quinosol; medicinal preparation, T. D. 20,655.

Quinquinia bardinet or dubonnet; still wine, T. D. 25,554.

470—Quoits ..... Free.

Quotations; as type, T. D. 13,228.

R

Rabbit fur, undressed, clippings; as furs undressed, T. D. 31,237.

" hair yarn; manufacture of fur, T. D. 11,084.

" skin combings; waste, T. D. 27,971.

" skins; dressed, cuttings; waste not provided for, T. D. 12,672.

" skins, dressed; fur skins, dressed, T. D. 6,394.

603— " skins, undressed ..... Free.

" skins, undressed, cuttings; glue stock, T. D. 10,014.

Rabbits, dead; as other game, T. D. 26,330.

" dressed; as other game, T. D. 26,330.

" hair; hatters' fur, not on the skin, T. D. 13,313.

" pickled in vinegar; prepared meat, T. D. 7,244.

Racing shells, brought temporarily into the United States by non residents, for touring purposes, or for the purpose of taking part in races or other specific contests; and not for sale or for sale on approval, may be imported under six months' bond. Sec. 4, Par. J, Sub Sec. 4..... Free.

Rack chains; not saddlery, articles of metal, T. D. 31,593.

Raddle; unwrought earth, T. D. 11,857.

585—Radioactive substitutes ..... Free.

212—Radish seed .....3 cts. lb.

585—Radium, and salts of ..... Free.

Raffia braids; as braids, T. D. 24,435.

" cloth; manufacture of palm leaf, T. D. 24,435.

" crude vegetable fiber, T. D. 15,579.

" strips; manufacture of palm leaf, T. D. 32,681.

649—Rag pulp ..... Free.

" pulp, in sheets or boards; as rag pulp, T. D. 31,235, 32,093.

Rags, must be disinfected, T. D. 22,037.

586— " not otherwise provided for..... Free.

586— " used chiefly for paper making..... Free.

Par.

Rags, satinet; are not wool, T. D. 25,526.
264— " wash, cotton, not embroidered nor in part lace..... 25%
" wool, carbonized; is shoddy, T. D. 18,151.
Rail ends, fit only for remanufacture; as scrap steel, T. D. 8,214.
" ends, selected and cut into short pieces; as ingots, steel, T. D. 9,358.
Rails, old, fit only for remanufacture; as scrap steel, T. D. 31,677.
587— " flat, iron or steel, punched..... Free.
587— " T ..... Free.
Railroad crossings, cast steel; as steel castings, T. D. 30,086.
" tickets, used or unused; printed matter, T. D. 2,965, 31,478.
170— " ties 10%
" ties, steel; articles of metal, T. D. 31,180.
587—Railway bars, in part steel..... Free.
587— " bars, iron or steel..... Free.
108— " fish plates, iron or steel..... 10%
142— " tires, iron or steel 20%
142— " wheels, iron or steel..... 20%
" switches, articles of metal, T. D. 29,262.
Raincoats; wearing apparel, T. D. 33,378.
218—Raisins and other dried grapes.....2 cts. lb.
391—Rakes, horse, in whole or in parts, including repair parts... Free.
284—Ramie, all woven articles, finished or unfinished, of flax, hemp, ramie, or other vegetable fiber, or of which these substances or any of them is the component material of chief value, not provided for..... 35%
" braids, for hats or otherwise; as braids, T. D. 27,033. 32,560.
271— " gill nettings, nets, webs, and seines. See Ramie gill nettings 25%
334— " hat braids, manufactures of 50%
334— " hat braids 40%
282— " handkerchiefs. See Handkerchiefs, flax.
274— " hydraulic or flume hose.....7 cts. lb.
284— " manufactures of flax, hemp, ramie or other vegetable fiber, or of which these substances or any other of them is the component material of chief value, not provided for 35%
" muffiers; wearing apparel, T. D. 10,864.
" noils; textile grass not manufactured, T. D. 27,591.
278— " or ramie and india rubber, bands, bandings, belts, beltings, bindings, cords, ribbons, tapes, webs and webbings, not otherwise provided for..... 30%
278— " ramie and india rubber wearing apparel..... 40%
280— " pile fabrics, whether or not the pile covers the entire surface, and all articles manufactured from such fabrics, not provided for..... 40%
283— " plain woven fabrics, not including articles, finished or unfinished, or of which ramie is the component material of chief value..... 30%

Par.

270—Ramie roving 15%
283— " shirting cloth 30%
270— " sliver 15%
" strips for making braid; manufacture of ramie, T. D. 32,455.
270— " yarns. See Flax yarns.
269— " threads, twines, or cords, made from yarn not finer than 5 lea or number..... 20%
if finer than 5 lea or number..... 25%
" tissue; manufacture of ramie, T. D. 33,758.
Ramrods; parts of muzzle loading guns, T. D. 9,869.
595—Rape seeds ..... Free.
45—Rapeseed oil .....6 cts. per gal.
" oil; 7½ lbs. per gallon, T. D. 9,823.
" oil, oxidized, or blown; 8 lbs. per gallon, T. D. 18,088.
" meal; manufactured article not provided for, T. D. 30.099, 33,162.
Rapiers and blades; as swords and blades, T. D. 6,350.
Raspberry cordial; fruit juice, T. D. 31,832.
" pulp; fruit preserved in its own juice, T. D. 23,987.
" shrub; fruit syrup, T. D. 33.280.
" syrup; fruit syrup, T. D. 13,973.
" vinegar; fruit juice, T. D. 31,832.
131—Rasps, of all cuts and kinds..... 25%
Rat virus; manufactured article not provided for, T. D. 28,104.
240—Ratafia, per proof gallon..... $2.60
Rate of duty; fraction of dollar considered in determining, T. D. 13,483, 32,943.
" of duty; value of American shooks not to be added to value of goods, to determine, T. D. 22,490.
Rats, hair rolls; wearing apparel, T. D. 31,315.
Rattan bags; manufacture of wood, T. D. 31,547.
" baskets; wood baskets, T. D. 31,547.
335— " braids, plaits, and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained.. 15%
if bleached, dyed, colored, or stained..... 20%
See Braids.
335— " hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed..... 25%
if blocked or trimmed, and in chief value of rattan or such materials 40%
See Hats.
" is wood, not grass, T. D. 31,547.
" manufactures of; manufactures of wood, T. D. 12,200, 12,948, 16,805, 31,547.
371— " mats .....3 cts. sq. ft.
371— " matting .....5 cts. sq. yd.
" piddicks; reeds manufactured from rattans, T. D. 19,261.
" splints; wood unmanufactured, T. D. 12,981.
648— " sticks, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes ..... Free.

Par.

Rattan, strips of outer cover, split off in process of procuring reed; rattan unmanufactured, T. D. 32,943.
" walking canes; as walking canes, T. D. 12,948.
" whipstocks; manufactures of wood, T. D. 16,805.
Rattles, children's; toys, T. D. 1,346.
Ravison meal; substance used for manure, T. D. 32,645.
385—Raw or unmanufactured articles, not enumerated or provided for 10%
600— " silk, in skeins reeled from the cocoon, or rereeled, but not wound, doubled, twisted, or advanced in manufacture in any way ..... Free.
Rawhide and metal articles, metal chief value; as articles of metal, T. D. 29,306.
" boots; as manufactured article not provided for, T. D. 29,449, 25,491.
" lariats; as hide rope, T. D. 4,751.
" is not leather, T. D. 24,946.
" manufacture of; manufactured article not provided for, T. D. 25,491.
" slippers; manufactured article not provided for, T. D. 24,946, 25,491.
Ray screens, glass and mica; as optical instruments, T. D. 29,618.
Razor blades, safety razors, articles of metal, T. D. 32,873.
Razors, corn; are razors, T. D. 30,410.
" corn, handles for, as handles for razors, T. D. 30,410.
" safety, without blades; as razors, T. D. 33,348.
128— " valued not more than $1.00 per doz. 35%
valued at more than $1.00 per doz. 55%
Blades, handles, or other parts of, shall be dutiable at not less than the rate herein imposed upon the razors, of which they are parts.
Reappraisements are not allowed unless appeal is taken, T. D. 11,722.
" by local appraisers on retained samples are illegal, T. D. 6,601, 24,945, 25,128, 25,423, 26,269.
" by Board of General Appraisers are final, T. D. 17,704, 18,959.
" may be made without examination of the goods or certified samples, where no party in interest had demanded the inspection of the same, and when they were reasonably accessible for inspection. Sec. III, Par. M.
" cannot be made one year after date of entry, T. D. 17,704, 26,749.
" cannot be delayed to suit importer, T. D. 15,649.
" delivery of public store packages before completion of, T. D. 10,355.
" General Appraisers need not give reasons for their action on, T. D. 16,139.
" General Appraisers are confined to items covered by appeal, T. D. 25,336.
" Government may demand, T. D. 15,603, 26,749.

Par.

Reappraisements, is not a judicial inquiry to be decided by preponderance of testimony, T. D. 2,655.
" may be ordered after liquidation, T. D. 16,759.
" must be decided by Board of General Appraisers, T. D. 10,217, 11,986, 12,483.
" will be made on goods paying specific duties if importer claims they are subject to ad valorem duties, T. D. 4,232.
" verbal request is insufficient, T. D. 16,569.
" importer entitled to, even if goods seized, T. D. 14,478, 26,970.
" liquidating pending, is void, T. D. 23,723.
" only items on invoice which are advanced by appraiser, can be acted on by General Appraiser; if others are advanced such advance is void, T. D. 25,336.
" regulations, without samples, T. D. 32,781.

391—Reapers, in whole or in parts, including repair parts..... Free.

Reciprocal provisions. Sec. IV, Par. A.
" provision with Cuba. Sec. IV, Par. B.

Reckoning machine; may be philosophical apparatus, T. D. 33,695.

Recoil pads, rubber, for guns; manufacture of india rubber, T. D. 27,100.

357—Reconstructed pearls and parts thereof..... 20%
357— " precious stones 20%
357— " rubies 20%

Records, master, for phonograph or gramophone; according to material, T. D. 31,351.
" phonograph or gramophone; parts of phonographs or gramophones, T. D. 32,779.

Red, carmine; a stain, T. D. 28,833.
15— " chalk 25%
55— " Indian 10%
56— " lead 25%
" oil, acid not provided for, T. D. 27,747.
55— " Venetian 10%
59—Reds, vermilion, containing quicksilver, dry or ground in oil or water 15%
59— " vermilion, when not containing quicksilver but made of lead or containing red..... 25%

Reed piddicks; reeds manufactured from rattan, T. D. 9,779.

173—Reeds, chair, wrought or manufactured from rattans or reeds 10%
" clarinet, cut into lengths for transportation only; reeds unmanufactured, T. D. 28,351.
" false; articles of coated wire, T. D. 31,708.
" for clarionets; parts of musical instruments, T. D. 10,259.
" for whips, 7 millimeters and over in diameter; reeds unmanufactured, T. D. 22,533.
" less 7 millimeters in diameter; reeds unmanufactured, T. D. 33,362. Appealed, 33,596.

Par.

Reeds, split, and prepared for brooms; as reeds unmanufactured, T. D. 32,943.

648— " unmanufactured, in the rough, or cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes..... Free.

" whip stocks; manufacture of wood, T. D. 16,805.

136—Reels, fishing 30%

Refuse, camphor; unmanufactured article not provided for, T. D. 23,116.

464— " cork, of all kinds ..... Free.

153— " lead, old, run into blocks and bars, on the lead contained therein 25%

Reflectors, enameled steel; hollow ware of steel enameled, T. D. 30,825.

" for Christmas trees; toys, T. D. 3,797.

" glass, silvered, etc.; articles of glass silvered, T. D. 27,783.

611—Regalia, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals ..... Free.

" wearing apparel in the nature of, is not personal effects, T. D. 11,075.

" oath required by customs regulations may be furnished at any time prior to liquidation, T. D. 27,018.

" not as above, according to materials, T. D. 12,387, 13,489.

The following articles have been held to be regalia:

Alms basin, T. D. 6,849.
Altar cards, T. D. 30,186.
Candlesticks, T. D. 7,712, 32,396.
Cassocks for choirs, T. D. 3,859, 7,135.
Communion service, T. D. 8,049.
Military uniforms with swords, accouterments, and hats and caps, T. D. 8,765.
Ostensorium, T. D. 12,096.
Wooden cross to be carried in hand during ceremonies, T. D. 12,628.
Cinctures and side rosaries, T. D. 2,617, 8,920.

Par.

Silver crosses worn on person in a convent, T. D. 9,651.
Cover for parchment rolls of Old Testament, T. D. 6,855.
Monstrance, T. D. 3,745.
Pocket communion service, T. D. 7,106.
Funeral palls, T. D. 2,230.
Banners, T. D. 2,956, 7,343.
Surplices, T. D. 13,489.
Communion sets, T. D. 31,813.
Priest's coat, T. D. 31,236.
Canterbury cap, T. D. 31,236.
Missal stand, T. D. 31,624.
Holy water stoup, T. D. 27,475.
Flags of different countries with C. E. for Christian Endeavor, T. D. 27,018.
Altar cross to be carried, T. D. 28,036.
Chasuble, T. D. 27,363.
Canopy, carried, T. D. 27,824.
Benetier, T. D. 31,832.
Censer, T. D. 31,832.
Burettes, T. D. 31,832.
Urn, carried, T. D. 31,832.
Painting, carried, T. D. 29,449.
Pillow, embroidered, for church, T. D. 33,668.
Rosaries, T. D. 2,617.

The following articles have been held not to be regalia:
Altars, pulpits, confessionals, communion rails, choir stalls, T. D. 11,123.
Oxford caps with tassels, T. D. 21,026.
Carpets for churches, T. D. 8,346.
A Chinese joss, a figure of a dragon about 150 feet long, composed of paper, silk, metal, glass, feathers, tinsel goat hair, etc., for use during religious festivals, T. D. 8,133, 8,548.
Glass mosaic pictures, T. D. 9,777.
Silk gloves and hose, T. D. 9,197.
A sacred image, being a fixture of a church, T. D. 9,974.
Materials not made up into articles, T. D. 2,180, 2,939, 7,303, 7,357, 7,649, 8,765, 9,356, 10,685.
Wax lay figures, T. D. 2,956.
Costumes for Mardi Gras, T. D. 9,551.
Missal stand, T. D. 12,096.
Altar cloth, T. D. January 12, 1867.
Candelabra, T. D. 2,005, 7,712, 8,514, 12,097.
Chandeliers, T. D. 7,712, 8,514.
Masks, draperies, etc., for street processions, T. D. 2,677, 14,608.
Antependia, T. D. 6,984.
Woven crosses for chasubles, T. D. 9,664.
Altars and altar vases, T. D. 1,867, 2,649, 2,805, 8,049.
Brass lecturn, T. D. 1,826, 2,127, 7,229.

Par.

Cord and tassels for trimming altar, T. D. 525.
Masquerade costumes, T. D. 3,038.
Ceremonial and sanctuary lamps, T. D. 2,290, 4,312, 12,628.
Articles as fixtures, T. D. 2,005.
Street walking coats for clergymen, T. D. 2,791.
Altar lamp, T. D. 1,710.
An altar piece, or "reredos," T. D. 2,649.
Life size wax figure of the Saviour, draped, T. D. 2,784.
Altar desk, or pulpit desk, T. D. 7,229.
Articles too large to carry in a religious procession, T. D. 8,514.
Rosaries, when not, T. D. 8,920, 9,398.
A chime of bells, T. D. 9,414.
Joss house fittings, T. D. 12,581.
Highland costumes, T. D. 13,379.
Lamp to be suspended from ceiling of a church, T. D. 12,628.
Marble baptismal font, T. D. 6,249.
Pictures, to be placed on table, T. D. 29,442.
Pans for candlesticks, T. D. 27,475.
Verschtasse, T. D. 28,036.
Tray for salt or wafers, T. D. 28,036.
Sanctuary lamp, T. D. 31,832.
Flag for society of church members, but which is not used in religious services, T. D. 28,687.
Canon mantle, T. D. 31,832.
Banner, not to be carried, T. D. 33,106.
Earthenware statues, T. D. 33,106.
Articles for Masonic club, T. D. 33,660.
Costumes for schools and societies, T. D. 2,677, 3,038.
Flags for benevolent societies, T. D. 13,124.
Hosiery, T. D. 9,197.
Church furniture, T. D. 2,127.
Lectern, T. D. 12,833.
Banners for benevolent societies, T. D. 7,986.

441—Registers, cash, in whole or in parts, including repair parts. Free.

Regulations under Tariff Act Aug. 5, 1909, and other Acts extended to importations under this Act, T. D. 33,768.

144—Regulus of antimony..... 10%

461— " of copper ..... Free.

Rehearing, on disallowed claims, T. D. 15,531, 29,044, 32,065, 32,566.

" may be asked for within 30 days after decision of General Appraisers. Sec. 28, Sub Sec. 12, Act 1909.

" and appeal at same time; appeal premature and nullity, T. D. 32,004.

" time to appeal runs from date of decision on, T. D. 32,197.

Par.
404—Reimportations, American goods returned not advanced in value or improved in condition by any process of manufacture or other means, T. D. 30,021..... Free.
" articles exported with benefit of drawback pay duty equal to drawback, T. D. 15,267, 22,750.
404— " bags of American mfr. by exporter only..... Free.
404— " casks, barrels, carboys, bags and other containers of American manufacture exported filled with American products or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes, etc. Arts. 568-78, Cust. Regs., 1908..... Free.
" foreign merchandise is dutiable on each reimportation, T. D. 2,104, 2,631, 2,815, 9,461, 10,971, 11,716, 11,759, 11,803, 15,236.
" goods manufactured in bond and exported are on reimportation liable to duty as if originally imported. Sec. 26.
" of American books, publisher's imprint, etc., may be accepted as evidence, T. D. 12,742.
" articles carried away by a thief, not dutiable, T. D. 14,033.
" of household effects taken to Canada for summer, T. D. 17,427.
" articles liable to internal revenue tax are subject to duty equal to such tax, if tax has not been paid, or if it has been paid and refunded. Sec. 26.
" will be treated in all respects as original importations, T. D. 2,043, 2,104, 2,246, 2,631, 2,815, 14,995, 15,089, 22,648.
" under Tariff Act of 1909, regulations for, T. D. 29,960.
" merchandise in warehouse cannot be withdrawn at end of 3 years, exported, and reimported and entered for warehouse, T. D. 31,143.
Rejected goods under Plant Quarantine Act to be exported or destroyed, and duties refunded, T. D. 33,205.
Release of seized goods valued at less than $25 may be made by collector, T. D. 11,632, Art. 1,279, Cust. Regs., 1908.
" of seized goods valued at over $1,000 cannot be made by Department. Art. 1,273, Cust. Reg., 1908.
" may be made by Secretary of Treasury on payment of fine equal to duty, T. D. 9,995, 11,823.
Relics are not trophies, T. D. 16,392.
Reliquidation cannot be allowed in absence of protest, T. D. 11,500, 12,484, 28,182.
" cannot be made if all the goods have been delivered and no samples have been retained, T. D. 3,972.
" may be made at any time while goods remain in custody of customs officers, T. D. 3,972.
" may be made within one year from date of entry to cover error in, T. D. 12,655, 13,550, 27,116, 29,480.

Par.

Reliquidation, limitation of one year begins to run from the time entry was made, T. D. 27,116, 29,430.
" when and how to be made in conformity with decisions of General Appraisers and courts, T. D. 31,564.
" contrary to finding of General Appraisers, on order of Secretary of Treasury is unauthorized, T. D. 33,511.
Remanit; manufacture of silk, T. D. 27,803.
Renaissance articles, are imitation laces, T. D. 28,519.
" linens, are embroideries, T. D. 28,519.
" rings, cotton; are not ornaments, are manufactures of cotton, T. D. 32,224.
44—Rendered oils, and all combinations of, not provided for.... 15%
Renkon; lotus root, Japanese edible vegetable, T. D. 27,020.
Rennets, extract of; prepared rennets, T. D. 6,624.
588— " raw or prepared..... Free.
" tablets; prepared rennets, T. D. 18,148.
Repair, machinery or other articles may be entered for, under six months bond. Sec. 4, Par. J, Sub Sec. 4..... Free.
404—Repairs, articles exported from the United States for, may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury.
" machinery may be entered for, and exported. Sec. IV, Par. J, Sub Sec. 4.
Reredos of wood, with painting of holy family; not regalia, T. D. 2,649.
Reseda; enfleurage grease, T. D. 25,023.
Residuum, candle; acid not provided for, T. D. 5,049, 30,335.
518— " from burnt pyrites ..... Free.
Resin and manganese; chemical compound, T. D. 32,823.
477— " gum, crude ..... Free.
" gum manufactured or advanced, as drug or gum advanced, etc., T. D. 30,119.
" or rosin; crude drug, T. D. 32,245.
" pitch; manufactured article not provided for, T. D. 29,516. See Pitch.
" scammony; alcoholic medicinal preparation, T. D. 31,802.
" seconds; manufactured article not provided for, T. D. 26,694.
" strained from chips and dirt; is crude, T. D. 32,245.
Resinate of manganese; chemical compound, T. D. 25,972.
Resorcin, medicinal; medicinal preparation, T. D. 26,154.
22— " not medicinal and not colors or dyes..... 5%
Retort linings, lava blocks for; articles of earthy or mineral substance, T. D. 17,135.
" settings; fire brick, T. D. 29,499.
Retorts, gas 10%
" platinum, and parts thereof, for chemical uses..... Free.

Par.

610—Revenue stamps, foreign, canceled or uncanceled..... Free.

Revere stripes; cotton cloth, T. D. 6,360.

Revering, or drawn work, is not embroidery, T. D. 9,035.

Rewarehoused goods may be reexamined on request of consignees, T. D. 13,462.

" goods may be withdrawn for transportation and again rewarehoused, T. D. 12,410, 13,151.

Rewarehouse and transportation entries must give weight, gauge and measure of each package, T. D. 11,945.

" entries do not require owner's oath, T. D. 2,515.

Reweighing out of warehouse, cost of preparation of goods for, must be borne by importer, T. D. 13,162.

Rhapsodia; beverage similar to ginger ale, T. D. 12,722.

Rhinestone buttons; manufacture of paste, T. D. 26,944.

Rhinestones; imitation precious stones, T. D. 16,482.

Rhodinol; synthetic oil of rose; as oil of rose, T. D. 25,972.

Rhodium; chloride of; chemical compound, T. D. 26,682.

517— " iridium, osmium, palladium, and ruthenium and native combinations thereof with one another or with platinum ..... Free.

65— " salts and all other compounds and mixtures, of which rhodium constitutes the element of chief value..... 10%

Rhododendrons; nursery stock not provided for, T. D. 28,780, 29,267.

Rhodonite; manufacture of earthy or mineral substance, T. D. 13,337.

Rhubarb root; crude drug, T. D. 19,455.

" (pie plant) roots, for cultivation; nursery stock not provided for, T. D. 30,585.

Ribbon, Bruges; cotton fumigating tape, manufacture of cotton, T. D. 7,363.

" wire; wire chief value, an article of wire; wire not chief value, according to material of chief value, T. D. 33,260.

319—Ribbons, artificial or imitation silk, or artificial or imitation horse hair 60%

278— " flax, hemp, or ramie. See Flax bands..... 30%

150— " made wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame, or lahn, and india rubber 40%

257— " plush or velvet, cotton or other vegetable fiber, except flax, hemp, or ramie 40%

314— " silk plush 50%

316— " silk. See Silk ribbons..... 45%

314— " silk velvet 50%

" St Etienne; are ribbons and not trimmings, T. D. 31,970.

" St Etienne, so called, which are in fact galloons or trimmings; are trimmings, T. D. 32,131.

" typewriter; are ribbons, T. D. 31,495.

292— " wool, or wool and india rubber chief value..... 35%

141—Ribs, umbrella and parasol, metal. See Umbrella ribs..... 35%

Rice bead curtains; curtains of beads, T. D. 29,703.

Par.

Rice, broken and unbroken, mixed, to be separated for duty, T. D. 31,454.

193— " broken, which will pass through a No. 12 sieve of a kind prescribed by the Secretary of the Treasury.. ¼ ct. lb.

" broken, which will not pass through a number 12 sieve, as cleaned rice, T. D. 26,117.

" candied; confectionery, T. D. 28,921.

193— " cleaned .....1 ct. lb.

" cooked; candied; confectionery, T. D. 28,921.

193— " flour .....¼ ct. lb.

" flour cake, as biscuit and not as confectionery, T. D. 29,050.

193— " free of the outer hull and still having the inner cuticle on .....⅝ ct. lb.

193— " having the outer hull on, or paddy.....⅝ ct. lb.

" hull ashes; manufactured article not provided for, T. D. 23,832.

" Japan; as uncleaned rice, T. D. 18,162.

193— " meal .....¼ ct. lb.

193— " paddy .....⅝ ct. lb.

" Patna; cleaned rice, T. D. 16,957.

" powder; as starch, T. D. 3,385.

" root; fibrous vegetable substance, unmanufactured, T. D. 25,665.

" siftings or screenings, as cleaned rice, T. D. 6,986.

193— " uncleaned .....⅝ ct. lb.

" wine, Chinese; spirituous beverage, T. D. 31,523.

244— " wine. See Wines, still.

45—Ricinoleic acid, in whatever form..... 25%

Rifle barrel, auxiliary; part of double barrel breech loading shot gun, T. D. 25,697.

132—Rifles, air 15%

133— " breech loading and combination shot gun and rifle barrels for, further advanced than rough bored only. 35%

133— " and shot guns, combination, and parts thereof and fittings therefor 35%

133— " breech loading, and parts thereof and fittings therefor. 35%

132— " muzzle loading, and parts thereof..... 15%

Ring grease; as tallow, T. D. 31,675.

651— " waste, wool ..... Free.

Rings; are jewelry, T. D. 25,309.

" cheap; toys, T. D. 27,155.

" children's, finger; are jewelry, T. D. 25,309.

" other than jewelry; according to material, T. D. 22,125.

Ripolin; enamel paint, T. D. 27,633.

Rivets, fence, ball, or diamond head; as rivets of iron or steel, not provided for, T. D. 30,069.

" for making non skidding rivets, but not finished; rivets of iron or steel, not provided for, T. D. ——.

138— " for non skidding automobile tires..... 20%

138— " lathed, machined, or brightened..... 20%

138— " of iron or steel, not provided for..... 20%

Par.

Roans, unsplit or whole sheep skins, if not tanned, as raw skins; if tanned, as leather not provided for, T. D. 20,884.

Robes, carriage, wool knit; knitted article of wool, T. D. 16,856.

" fur, made up; manufacture of fur, T. D. 14,564.

8—Rochelle salts or tartrate of soda and potassa.....2½ cts. lb.

Rock candy; as candy, T. D. 29,442.

98— " crystal, articles composed wholly or in chief value of, except such as are cut into shapes or forms fitting them expressly for use in the construction of jewelry, not provided for..... 45%

" crystal; for tariff purposes is a precious stone, T. D. 25,549.

" crystal intaglios; are precious stones, T. D. 27,032.

" phosphate; apatite, T. D. 16,097.

74— " plaster, or gypsum, crude, ground or calcined..... 10%

" salt, between glass plates, salt chief value, ray screens; manufactured article not provided for, T. D. 29,168.

344—Rockets .....10 cts. lb.

the weight to include all coverings, wrappings, and packing material.

78—Rockingham earthenware 30%

" ware; Samian ware is not, T. D. 32,271.

399—Rocoa, and all extracts of ..... Free.

Rodinal; coal tar preparation, T. D. 13,587.

143—Rods, aluminum .....3½ cts. lb.

" bronze wire, copper chief value; composition metal, copper chief value, T. D. 29,296.

" coils held to be, T. D. 33,291.

147— " copper 5%

136— " fishing 30%

648— " fishing, sticks for, of wood, in the rough, or cut into lengths suitable for ..... Free.

113— " iron or steel..... 10%

155— " nickel 10%

216—Roe, fish, preserved 30%

Roentgen ray machines; barium, platinum shades for; surface coated paper, T. D. 23,832.

192—Rolled oats, per 100 lbs..... 30 cts.

106—Roller bearings, iron or steel. See Iron or steel roller bearings 35%

Rollers, burr stone and iron; according to material of chief value, T. D. 7,140.

" calender; manufacture of paper, T. D. 16,202.

" emery; manufacture of emery, T. D. 8,611.

" lithographic; according to material of chief value, T. D. 6,136.

Rolling mill scales; iron or steel scrap, T. D. 11,650.

Rolls, hair; wool; wool wearing apparel, T. D. 29,031.

344—Roman candles .....10 cts. lb.

the weight to include all coverings, wrappings, and packing material.

Par.		
444—	Roman cement	Free.
	Rondelles, glass; manufacture of glass, T. D. 12,685.	
320—	Roofing felt	5%
	Root, althea, cut into small pieces; drug advanced, T. D. 6,788.	
544—	" althea, natural or unmanufactured	Free.
	" any kind, preserved with sugar and dried, is a comfit, T. D. 29,974.	
168—	" briar, unmanufactured, or cut into blocks. See Wood.	10%
	" broom; fibrous vegetable substance, T. D. 6,215.	
	" brush; fibrous vegetable substance, T. D. 25,665.	
	" burdock; crude drug, T. D. 32,529.	
	" calamus; drugs, T. D. 17,578.	
230—	" chicory. See Chicory root.	
	" china; drugs.	
233—	" dandelion	2 cts. lb.
	" flour, with gluten and albumen eliminated; is starch, T. D. 10,277.	
39—	" gentian	¼ ct. lb.
235—	" ginger, unground and not preserved or candied	1 ct. lb.
	ground	1 ct. lb. and 20%
168—	" ivy, unmanufactured, or cut into blocks. See Wood, briar	10%
168—	" laurel, unmanufactured, or cut into blocks. See Wood, briar	10%
39—	" licorice	¼ ct. lb.
	" lotus; edible vegetable, Japanese, T. D. 27,020.	
	" marshmallow, cut into small pieces; drug advanced, T. D. 6,788.	
544—	" marshmallow, natural or unmanufactured	Free.
	" rhubarb; crude drug, T. D. 19,455.	
39—	" sarsaparilla	1 ct. lb.
210—	" stocks, which are cultivated for their flowers or foliage	50 cts. per 1,000.
595—	Roots, bulbous, not edible and not otherwise provided for	Free.
	" bulbous. See Drugs.	
473—	" dandelion, raw, dried or undried, but unground	Free.
510—	" hop, for cultivation	Free.
577—	" imported by the Department of Agriculture or the United States Botanic Garden	Free.
	" living, not provided for, as plants not provided for, T. D. 14,065.	
	" See Drugs.	
210—	" which are cultivated for their flowers or foliage	50 cts. per 1,000.
	Rope, cotton, driving, power, or transmission; cotton machinery belting, T. D. 32,358.	
	" cotton; manufacture of cotton, T. D. 9,187.	
566—	" ends, used chiefly for paper making	Free.
505—	" hide	Free.
	" Russian bolt; cordage of hemp, tarred, T. D. 16,221.	
	" scraps; old junk, T. D. 24,474.	
566—	" waste, used chiefly for paper making	Free.
114—	" wire	30%

Par.

250—Roping, cotton 5%
286— " made wholly or in part of wool or camel's hair..... 8%
Roque balls; manufacture of wood, T. D. 28,038.
211—Rosa Rugosa, stocks, cuttings, or seedlings of, 3 years old or less .....$1.00 per 1,000.
" Rugosa seedlings, over 3 years old, nursery stock not provided for, T. D. 32,926.
Rosanilin; coal tar preparation, T. D. 33,215.
Rosaries; according to material of chief value, T. D. 30,386.
" are not articles of personal adornment, T. D. 31,246.
" chains, silver links and semi precious stones; articles of silver, T. D. 31,543.
" may be regalia, T. D. 2,617.
211—Rose, briar, stocks, cuttings, or seedlings of, 3 years old or less .....$1.00 per 1,000.
" leaves, crystallized; confectionery, T. D. 9,268.
" leaves, preserved; confectionery, T. D. 28,181.
" liquid, absolute; is oil of rose, T. D. 32,884.
" oil of, synthetic; as oil of rose, T. D. 25,972.
211— " plants, budded, grafted, or grown on their own roots.. 4 cts. each.
" rubrifolia; is brier rose, T. D. 29,449.
" water; floral water, T. D. 25,240.
46—Rosemary or anthoss oil, not containing alcohol..... 20%
46—Roses, attar of, not containing alcohol..... 20%
" conserve; sweetmeats, T. D. 4,339.
648—Rosewood, in the log, rough, or hewn only..... Free.
169— " when sawed into boards, planks, deals, and other forms, and not provided for..... 10%
Rosin, not crude; as drug advanced, T. D. 30,119.
" crude drug, T. D. 32,245.
" oil, refined; distilled oil not provided for, T. D. 26,753.
" pitch; manufactured article not provided for, T. D. 29,516. See Pitch.
" seconds; manufactured article not provided for, T. D. 26,694.
" strained from chips and dirt; is crude, T. D. 32,245.
375— " violin, in boxes, cases or otherwise..... 10%
Rotten fruit, allowance for. See Fruit and lemons.
614— " stone ..... Free.
399—Roucou, and all extracts of..... Free.
Rouge; preparation used as application to the skin, T. D. 10,082.
" a color; as a color not provided for, T. D. 26,248.
Roulette wheel; not a toy, dutiable according to material, T. D. 28,988.
250—Roving, cotton 5%
270— " ramie 15%
286— " or roping, made wholly or in part of wool or camel's hair 8%
651— " waste, wool ..... Free.
" yarn, wool; as wool yarn, T. D. 16,574.

Par.

Royalty may be an element of dutiable value on patented articles, T. D. 21,655.

" on books is a dutiable item, if sold to dealers in the country whence exported at a price including royalty, T. D. 31,903.

150—Rubber and tinsel wire, lame, or lahn fabrics, ribbons, beltings, toys, or other articles..... 40%

" balloons, uninflated, are not toys, but manufacture of india rubber, T. D. 10,889.

" brooches, manufacture of india rubber, T. D. 33,367.

" bulbs invoiced and packed with cotton nets for the bulbs; as entireties, and dutiable according to material of chief value, T. D. 27,630.

" cement; all other cement, etc., T. D. 13,769.

" "crepe"; is crude rubber. D. L., Dec. 18, 1912.

" dental, sheets; manufacture of rubber, T. D. 33,088.

" dolls; as dolls, T. D. 27,729.

" dust, the sawdust of hard rubber; as waste not provided for, T. D. 22,602.

513— " india, crude ..... Free.

368— " india, manufactures of, commonly known as druggists' sundries 15%

368— " india, manufacture of, not provided for..... 10%

513— " india, milk of ..... Free.

513— " india, refuse, fit only for remanufacture..... Free.

513— " india, scrap or refuse, fit only for remanufacture..... Free.

369— " india, vulcanized, known as "hard rubber," manufactures of, not provided for..... 25%

" jewelry; manufacture of rubber, T. D. 32,794.

" milled; is crude, T. D. 19,344.

" old tires, fit only for remanufacture, as refuse india rubber, even though exported from the United States, with drawback allowance, T. D. 30,800.

" recovered or reclaimed; as crude rubber, T. D. 29,690.

" sheets; manufacture of rubber, T. D. 3,968.

" sheets, rough; crude rubber, T. D. 19,344.

" solution; manufactured article not provided for, T. D. 28,104.

" substitute; manufactured article not provided for, T. D. 15,317.

" tubing, with briers; parts of artificial flowers, T. D. 13,438.

Rubble limestone; building stone, T. D. 16,172.

357—Rubies, artificial or so called synthetic or reconstructed.... 20%

357— " cut but not set, and suitable for use in the manufacture of jewelry..... 20%

Rubitine. See Cellophane, as gelatin in sheets, T. D. 33,320.

358—Ruchings, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of.... 60%

Rue; drug, T. D. 26,735.

358—Ruffings, neck, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of. 60%

Par.

300—Rugs, Aubusson, and similar rugs 50%
" auto, wool; manufactures of wool, T. D. 32,899.
300— " Axminster, and similar rugs 50%
300— " Berlin, and similar rugs 50%
" carriage, wool; manufacture of wool, T. D. 8,702.
276— " cork carpet 30%
302— " cotton 20%
" cotton, in Par. 302 means floor coverings, T. D. 33,577.
276— " corticene 30%
" Daghestan; Oriental rugs, T. D. 18,051.
303— " for floors, wool. See Wool mats.
" fur; manufactures of furs, T. D. 21,805.
" fur, partly manufactured; as manufacture of furs, further advanced, etc., prepared for use, etc., T. D. 22,931.
" goat skin; manufacture of fur not provided for, T. D. 21,805.
" Jipins; wool draperies; manufacture of wool, T. D. 9,980.
" Japanese; as Oriental rugs, T. D. 17,394.
276— " linoleum, inlaid 35%
276— " linoleum, plain, stamped, painted, or printed 30%
273— " made of flax, hemp, jute, or other vegetable fiber (except cotton) 30%
272— " manufactured from straw, round or split, or other vegetable substances, not otherwise provided for, and having a warp of cotton, hemp, or other vegetable substances ..... 2½ cts. sq. yd.
276— " oilcloth for floors 20%
300— " Oriental, Berlin, Aubusson, Axminster, and similar rugs 50%
" sheep skin; manufacture of furs, further advanced, etc., prepared for use, etc., T. D. 31,680.
" straw matting; manufacture of straw, T. D. 31,498.
" strips for, are dutiable as carpeting and not as rugs, T. D. 26,117.
242—Rum, bay. See Bay rum, per proof gallon $1.75
Rupert's tears; articles of blown glass, T. D. 12,684.
Rush, is grass, if dried and split, as grass not dressed or manufactured, T. D. 24,330.
Rusk, tea; sweetened biscuits, T. D. 31,335.
116—Rust, of iron or steel, no allowance for.
212—Rutabaga seed ..... 3 cts. lb.
517—Ruthenium, iridium, osmium, palladium, and rhodium and native combinations thereof with one another or with platinum ..... Free.
Rutile; crude mineral, T. D. 25,000.
589—Rye ..... Free.
" bread; is unsweetened, T. D. 33,120.
589— " flour ..... Free.
" shorts; as rye flour, T. D. 677.

S

Par.

Sacarbolate; manufactured article not provided for, T. D. 24,901.

179—Saccharin ..... 65 cts. lb.

Saccharose; is sugar, T. D. 25,677.

Saccharum; manufactured article not provided for, T. D. 14,150.

Sachet powder; article of perfumery, T. D. 16,731.

281—Sacks, made from plain woven fabrics of single jute yarns, not dyed, colored, stained, painted, printed, or bleached 10%

125—Sad irons, cast iron 10%

" irons, cast, with wrought iron handles; as sad irons of cast iron, T. D. 27,384.

" irons, self heating; articles composed of metal, T. D. 31,708.

530—Saddlery, in sets or in parts, finished or unfinished..... Free.

" does not include, curry combs, hoof picks, horse clippers, whip thongs, T. D. 31,593; hunting crops, T. D. 26,449.

" includes, metal bits and dumb jockeys, T. D. 19,133; rubber bit covers, T. D. 24,353; antique saddle and horse trappings, T. D. 24,498; wood saddle trees, T. D. 25,882.

" material to make, is not, T. D. 31,543.

" taken abroad by American resident, free on return under Par. 642, T. D. 27,331.

Saddlers' flocks; garnetted wool waste, T. D. 27,647.

Saddles; are not household effects, T. D. 30,162.

" bicycle; parts of bicycles, T. D. 33,591.

530— " in sets or in parts, finished or unfinished..... Free.

846—Safety fuses of all kinds..... 15%

550— " lamps, miners', and parts, accessories, and appliances for cleaning, repairing, and operating the foregoing. Free.

158— " pins, base metal 20%

Safe, may be household effect, T. D. 9,703.

" office; not household effect, T. D. 30,477.

31—Safflower 10%

31— " extract of, not containing alcohol..... 10%

Safrol; an essential oil not provided for, T. D. 27,087.

31—Saffron 10%

31— " cake 10%

31— " extract of, not containing alcohol..... 10%

" extract, imitation; coal tar color, T. D. 9,515.

" substitute; coal tar color, T. D. 29,031.

Sagapenum; drug. Art. 903, Cust. Regs., 1908.

235—Sage, unground ..... ½ ct. lb.

ground ..... ½ ct. lb. and 20%

590—Sago, crude ..... Free.

590— " flour ..... Free.

" German; manufactured article not provided for, T. D. 28,937.

Sai sum; manufactured article not provided for, T. D. 31,880.

Par.

Sail boats; according to material of chief value, T. D. 14,356.
" cords, hemp; manufacture of hemp, T. D. 14,405.
" needles; hand sewing needles, T. D. 13,502.
Sainfoin seed; grass seed, T. D. 14,937.
595—Saint John's bread or bean seed, T. D. 33,920 ..... Free.
244—Sake. See Wines, still.
" no allowance for leakage, T. D. 32,095.
Saklets; wafers for medicinal use, T. D. 27,331.
67—Sal soda ..... ⅛ ct. lb.
Salad cream or dressing; a sauce, T. D. 27,223.
" servers; not cutlery, but articles of metal, T. D. 31,358.
Salami; prepared meat, T. D. 31,971.
592—Salep, or salop ..... Free.
67—Saleratus ..... ¼ ct. lb.
591—Salicin ..... Free.
Salicylate of phenol; medicinal preparation, T. D. 22,411.
" of soda; medicinal preparation, T. D. 4,809.
" phenyl; chemical compound, T. D. 25,361.
Salipyrine; alcoholic medicinal preparation, T. D. 20,051.
18—Salol 25%
Saloquinine; salt of cinchona bark, T. D. 30,733.
67—Sal soda ..... ⅛ ct. lb.
593—Salt ..... Free.
605— " cake ..... Free.
" celery; manufactured article not provided for, T. D. 33,263.
" drippings; mineral water, T. D. 30,294.
" moor; sulphate of iron, T. D. 8,707.
" waste; chemical salt not provided for, T. D. 3,874.
" water; manufactured article not provided for, T. D. 25,991.
580—Saltpeter, crude ..... Free.
64— " refined ..... $7.00 ton.
" may be transported in bond, if in separate cars, T. D. 2,176.
Saltre lavandre; chemical compound, alcoholic, T. D. 17,628, 20,921.
65—Salts and all other compounds and mixtures of which bismuth, gold, platinum, rhodium, silver or tin constitute the element of chief value 10%
23— " anilin, not medicinal and not colors or dyes 10%
65— " bismuth 10%
580— " black ..... Free.
5— " chemical non alcoholic. See Chemical compounds for alcoholic 15%
42— " Epsom ..... 1/10 ct. lb.
67— " Glauber ..... $1.00 ton.
5— " medicinal non alcoholic. See Medicinal compounds for alcoholic 15%
548— " mineral, obtained by evaporation from mineral waters. See Mineral salts ..... Free.
144— " of antimony 25%
534— " of cinchona bark ..... Free.

Par.

47—Salts of cocaine ..... $2.00 oz.
47— " of ecgonine ..... $2.00 oz.
18— " of glycerophosphoric acid 25%
47— " of opium ..... $3.00 oz.
585— " of radium ..... Free.
585— " of selenium ..... Free.
" of tartar; carbonate of potash, T. D. 4,575.
154— " of thorium 25%
638— " of uranium ..... Free.
" potash, containing less than 30% of potash; substance used only for manure, T. D. 4,210.
8— " Rochelle, or tartrate of soda and potassa..... 2½ cts. lb.
" smelling, whether or not perfumed; chemical compound, alcoholic, T. D. 20,921.

Salvation Army pins; jewelry, T. D. 27,729.

Salves; medicinal preparation, T. D. 4,835.

Samian ware; is not Rockingham ware, is decorated earthenware, T. D. 32,271.

Samples are dutiable if appraiser reports any value, T. D. 12,626, 12,562, 12,645, 22,931, 23,111.

" are not entitled to unusual discounts, T. D. 10,847.

" carpet, 1 to 1½ yds. long, are dutiable, T. D. 2,640, 9,462.

" collector may appeal for reappraisement on, T. D. 23,547.

" if of commercial value, dutiable, T. D. 6,132, 8,948, 9,939, 10,134, 13,445, 23,111.

" imported in quantities intended to be sold by jobbers constitute merchandise, and should be charged with their appropriate duty, T. D. 4,828.

" of no commercial value, T. D. 9,069, 9,243, 9,462, 26,567, 26,675, 28,834.

" of liquors are dutiable, T. D. 21,931.

" of merchandise paying specific duty are dtbl. even if appraiser reports no com. val., T. D. 29,559.

" pieces of cloths, edgings, textile, fabrics, bound or unbound cards containing buttons of different patterns, and representations of other classes of goods, which are obviously intended for use merely as samples by which to sell the goods they represent, are to be regarded as having no commercial value, and are therefore free of duty, T. D. 4,828.

" solely for use in taking orders for merchandise may be entered free under 6 months' bond to export. Sec. IV, Par. J, Sub Sec. 4.

" other than wines, liquors, or other liquids, if not suitable for use or sale as merchandise, free, T. D. 32,082.

" of merchandise itself only, free under T. D. 32,082, not samples that show results, T. D. 33,535.

" cloth in book form with printed description, paper chief value; printed matter, T. D. 21,964.

Sanatogen; medicinal preparation, T. D. 30,268.

Par.

Sanctuary lights; according to material of chief value, T. D. 33,119.

441—Sand blast machines ..... Free.

614— " crude or manufactured..... Free.

" fire, manufactured mineral substance, T. D. 33,523.

" furnace; as sand, T. D. 23,521.

" glass; as sand, T. D. 3,880.

" lawn; as sand, T. D. 28,889.

112— " made of iron or steel, that can be used as abrasives.. 30%

" manufactured from stone; as sand, T. D. 31,832.

154— " monazite 25%

" monazite; no allowance for impurities, T. D. 30,992.

" silica; as sand, T. D. 23,521.

" what is, T. D. 31,531, 31,832.

" with 13% clay; as sand, T. D. 27,493.

Sandals; are wearing apparel, T. D. 26,417.

Sandalwood chips; drug advanced, T. D. 32,767.

" logs; wood logs, unmanufactured, T. D. 25,366.

" roots; crude drug, T. D. 22,755.

Sandarac gum, drug.

99—Sandstone. See Stone.

614— " unmanufactured. See Stone..... Free.

Sanguin; or barberry juice, an extract of vegetable origin, suitable for dyeing, T. D. 12,537, 30,410.

594—Santonin, and its combinations with acids, not subject to duty ..... Free.

Sap yellow; a lake, T. D. 30,800.

Sapharin; article composed of mineral substance, T. D. 32,760.

Sapotes achras; fruit from Mexico, importation prohibited, T. D. 33,110.

Sapphire blanks, for jewels, suitable as imported for jewelry; as precious stones, T. D. 31,270.

" meter jewels; jewels for meters, T. D. 32,842.

" pallet slabs; watch jewels, T. D. 14,710.

Sapphires, for instruments other than watches, clocks, or meters; articles of earthy or mineral substance, T. D. 33,494.

" may be clock or watch jewels, T. D. 17,179.

" uncut; precious stones not cut, T. D. 13,809.

Sappo viridis; medicinal soap, T. D. 16,968.

Saponine; manufactured article not provided for, T. D. 31,029.

Sarapes; woolen blankets, T. D. 29,031.

Sardine box keys. See Keys.

Sarena; sheep dip, T. D. 33,775.

Sarsaparilla; beverage similar to ginger ale, T. D. 17,479.

39— " root .....1 ct. lb.

Sash cloth, tamboured; as tamboured fabric, T. D. 16,101.

" cord, jute; manufacture of vegetable fiber, not provided for, T. D. 12,360.

" net, cotton, tamboured; as tamboured fabric, T. D. 16,106.

Sashes; are wearing apparel, T. D. 18,077.

Par.		
104—	Sashes, iron or steel	10%
	" military; are not wearing apparel, dutiable according to material, T. D. 15,023.	
	Sassafras bark and root; drug.	
360—	Satchels, leather or parchment, not jewelry, permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets	35%
	if not so fitted	30%
	Satin or sateen, cotton; cotton cloth, T. D. 17,243.	
51—	" white	20%
	Satinet rags; as rags, T. D. 25,526.	
648—	Satinwood, in the log, rough, or hewn only	Free.
169—	" when sawed into boards, planks, deals, or other forms, and not provided for	10%
	Satsuina age; Japanese comfit, T. D. 33,474.	
	Sauce, anchovy; fish sauce, T. D. 3,492.	
	" cubes; manufactured article not provided for, T. D. 33,409.	
201—	" fish	25%
	" fruit; sauces of all kinds, T. D. 23,233.	
201—	Sauces of all kinds, not provided for	25%
	" wedgwood vases are usual coverings for, T. D. 13,513.	
	Sauerkraut; vegetables prepared, T. D. 623.	
	" with bologna sausage; prepared vegetables, T. D. 16,485.	
	Sausage, bologna, with sauerkraut; prepared vegetables, T. D. 16,485.	
	" casings, artificial; manufacture of parchment paper, T. D. 9,377.	
	" chicken; poultry prepared, T. D. 7,361.	
	" in lard; prepared meat; the lard not considered a packing, T. D. 13,761, 28,361.	
	" meat, canned; prepared meat, T. D. 13,761.	
	" prepared meat, T. D. 30,801.	
	" canned; prepared meat, T. D. 11,876.	
	Savory, crude; drug, T. D. 29,887.	
	" ground; ground spice, T. D. 29,887.	
	Saw blades, bucksaw; as saws not provided for, T. D. 30,382.	
	" frames; articles of metal, T. D. 33,591.	
105—	" plates	12%
	Sawdust, hardwood, used in dyeing and tanning; an article in a crude state used in dyeing and tanning, T. D. 27,866.	
	" wood, manufacture of; as manufacture of wood, T. D. 28,033.	
647—	" wood, not provided for	Free.
139—	Saws, all other, not provided for	12%
139—	" back	12%
139—	" band, steel, finished or further advanced than tempered and polished	12%
	" buck, and blades; saws not provided for, T. D. 30,382.	
139—	" circular	12%
139—	" cross cut	12%

Par.

139—Saws, drag 12%
139— " hand 12%
139— " mill 12%
139— " pit 12%
" surgical; saws not provided for, T. D. 27,968.
Scale bearings, crystal; articles of rock crystal other than for jewelry, T. D. 16,979
461— " copper ..... Free.
" squeezer, iron waste, as iron scrap, T. D. 18,080.
Scales, rolling mill; iron or steel scrap, T. D. 11,650.
" small family; are not toys, are articles of metal, T. D. 12,964.
358—Scalloped articles or fabrics, scalloped by hand or machinery 60%
358— " handkerchiefs. See Handkerchiefs 60%
358— " wearing apparel. See Wearing apparel..... 60%
Scalloping is not embroidery, T. D. 30,325, 31,707.
Scalpels, veterinarian's; articles of metal, T. D. 27,801.
Scammony resin; alcoholic medicinal preparation, T. D. 31,802.
Scapularies; according to material, T. D. 10,930, 11,842.
Scarab, paste; imitation precious stone, T. D. 31,971.
Scarf pins; jewelry, T. D. 33,536.
Scarfs, table; according to material, T. D. 12,961, 13,441.
" wearing apparel, T. D. 4,523, 27,937.
Scenery, theatrical; as paintings, T. D. 9,161.
Scent bottles, silver; are not jewelry, are manufacture of silver, T. D. 12,143.
Schaefer salts; coal tar preparation, T. D. 29,790.
312—Schappe silk yarn 35%
Schlung; gelatin spangles, T. D. 30,338.
School bags, hemp; manufactures of hemp, T. D. 5,834.
Schwartzbeize; coal tar preparation, T. D. 17,755.
573—Scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, imported for the use and by order of any society or institution. See Philosophical ..... Free.
128—Scissors, and blades for the same, finished or unfinished.... 30%
" blades in the rough; are not castings or forgings, but scissor blades unfinished, T. D. 25,199, 27,801.
" cheap, are not toys, T. D. 28,496.
" for board of education, for teaching sewing in public schools, are philosophical apparatus, etc., T. D. 33,668. Appealed, T. D. 33,750.
" in metal cases, usual covering, T. D. 32,046.
" in metal cases or sheaths, are entireties, T. D. 32,046.
" manicure; as scissors, T. D. 17,046.
" surgical; as scissors, T. D. 17,847.
" with paper sheaths, packed separately are not entireties, T. D. 29,159.
Scouring brick, pumice stone and clay; manufacture of pumice stone, T. D. 31,589.
330—Scrap albums, wholly or partly manufactured..... 25%
143— " aluminum .....2 cts. lb.
" books; scrap albums, T. D. 2,109.

Par.		
	Scrap, composition metal; as composition metal, copper chief value, T. D. 23,469.	
	" Dutch metal; Dutch metal clippings, T. D. 4,340.	
154—	" gas mantle, consisting in chief value of metalic oxides	10%
	" German silver; as German silver unmanufactured, T. D. 3,156.	
518—	" iron	Free.
153—	" lead, fit only to be remanufactured, on the lead contained therein	25%
	" new; is not old junk, T. D. 32,376.	
	" or waste from sheets of American manufacture, T. D. 26,865	Free.
578—	" platinum	Free.
513—	" rubber, fit only for remanufacture	Free.
518—	" steel	Free.
631—	" tin	Free.
183—	" tobacco	35 cts. lb.
	Screen, with painting attached to panels; not an entirety, each dutiable separately, T. D. 31,543.	
	Screens; according to material of chief value, T. D. 33,124.	
	" bamboo and beads, more than 2 beads between the bamboo pieces; as bead articles, if 2 beads or less between bamboo pieces, as bamboo screens, T. D. 12,144.	
	" barium platinum, for X ray machines; surface coated paper, T. D. 23,322, 31,207.	
	" cotton, painted; manufacture of cotton, T. D. 33,031.	
	" embroidered or appliqued; as embroidered or appliqued articles, T. D. 31,941.	
175—	" of bamboo, wood, or straw, or composition of wood not provided for	20%
	if stained, dyed, painted, printed, polished, grained, or creosoted	25%
	" splash, wood; as wood curtains, T. D. 32,984.	
	" with paintings attached; dutiable separately, T. D. 31,543.	
	" wood and paper, covered with a chemical compound; as article of surface coated paper, T. D. 24,425.	
303—	" wool. See Wool mats.	
	Screw beads; article of metal, T. D. 8,987.	
140—	Screws, commonly called wood screws, made of iron or steel	25%
	Scrim, cotton; is cotton cloth, T. D. 30,601.	
	" flax; woven flax fabric, T. D. 15,231.	
	Sculpture; articles capable of indefinite reproduction are not, T. D. 31,616.	
	" baptismal font, not, T. D. 32,681.	
	" bronze and ivory, is, T. D. 32,459.	
	" bronze, unless the professional sculptor has worked upon the piece after casting, is not sculpture, T. D. 33,560.	
611—	" casts of, for art educational purposes only	Free.
611—	" casts of, for use as models	Free.

Par.

Sculpture, commercial statuary is not, T. D. 32,905.
" in mezzo relievo, is, T. D. 32,395.
" includes bas relief, T. D. 30,273.
" lamp shade; not, T. D. 32,631.
" metal statuette with marble base, is, T. D. 32,046.
" metal, must be wrought by hand from metal, but not necessarily carved or cut, T. D. 32,751.
" not confined to a representation of human or animal figures, T. D. 32,381.
" statue and base is an entirety, T. D. 32,297.
" vase for front of building, is not, T. D. 32,507.
" vase with frieze a series of statues in high relief, is, T. D. 32,052.

376—Sculptures, or copies, replicas, or reproductions thereof.... 15%

652— " original, including not more than two replicas or reproductions of the same..... Free.
For definition of, see Par. 652.

Scythe stones, artificial; whet stones, T. D. 8,786.
" stones, as whet stones, T. D. 28,889.

372—Sea grass, if manufactured or dyed..... 10%
" grass; vegetable substance, crude, T. D. 24,788.
" moss, boiled and canned; prepared vegetable, T. D. 33,194.
" moss; crude moss, T. D. 21,626.
" moss, dyed; as dyed moss, T. D. 27,670.
" root; crude vegetable substance, T. D. 2,793.

44—Seal oil .....3 cts. gal.
" skins, fur, in any condition, from waters of Pacific Ocean north of 35°, including Bering and Okhotsk seas, not including Pribilof islands, prohibited Act Dec. 29, 1897, T. D. 18,718; from within the limits of Alaska, prohibited Act April 21, 1910, T. D. 30,682; includes skins taken by Indians in Alaskan waters, T. D. 22,824, and skins caught in Japan Sea, T. D. 24,141.
" skins, fur, and garments of, regulations as to importation of, T. D. 21,774.
" skin, fur, clippings; large enough for caps, gloves, and repairs to garments, are dressed furs, and not subject to Act Dec. 29, 1897, and regulations in T. D. 21,774, D. L., May 23, 1910; if large enough for jackets, are subject to Act Dec. 29, 1897, and regulations in T. D. 21,774, D. L., May 23, 1910.
" skin, fur, waste or clippings, if not large enough for use as furs, are dutiable as waste not provided for, and are not subject to Act Dec. 29, 1897, and regulations in T. D. 21,774, T. D. 19,048, 20,282.
" skins, hair; are not fur or wool seal skins, T. D. 33,763.
" splits, tanned; leather not provided for, T. D. 31,977.

Sealing wax; a manufactured article not provided for, T. D. 25,595.

Seals, of imitation semi precious stone; are articles of mineral substance, T. D. 26,649.

Par.

Sea stores of ships (not for sale and not merchandise, T. D. 8,314, 22,433.

" stores; in order to ascertain what articles ought to be exempt from duty as the sea stores of a vessel, the master shall particularly specify the articles, in the report or manifest to be by him made, designating them as the sea stores of such vessel; and in the oath to be taken by such master, on making such report, he shall declare that the articles so specified as sea stores are truly such, and are not intended by way of merchandise or for sale; whereupon the articles shall be free from duty. Sec. 2,795, R. S., T. D. 18,351.

" stores cannot be transferred from one vessel to another without payment of duty, except between vessels of same line, delayed in port for any cause, T. D. 1,156, 3,501, 17,870.

" stores; coal is not, T. D. 28,855.

" stores; collector and naval officer are sole judges of what are excessive, T. D. 1,120, 4,130.

" stores; whenever it appears to the collector to whom a report and manifest of sea stores are delivered, together with the naval officer, where there is one, or alone, where there is no naval officer, that the quantities of the articles, or any part thereof, reported as sea stores, are excessive, the collector, jointly with the naval officer, or alone, as the case may be, may in his discretion estimate the amount of the duty on such excess, which shall be forthwith paid by the master, to the collector, on pain of forfeiting the value of such excess. Sec. 2,796, R. S.

" stores; if any other or greater quantity of articles are found on board such vessel as sea stores than are specified in an entry of sea stores, or if any of the articles are landed without a permit first obtained from the collector, and naval officer, if any, for that purpose, all such articles as are not included in the report or manifest by the master, and all which are landed without a permit, shall be forfeited, and may be seized; and the master shall moreover be liable to a penalty of treble the value of the articles omitted or landed. Sec. 2,797, R. S.

" stores for Am. vessels must be withdrawn in entire packages, T. D. 15,613.

" stores, if in excess, dutiable as merchandise, T. D. 4,438, 9,897, 9,927, 11,301, 22,012.

" stores, no invoice required for surplus, T. D. 16,458.

" stores of vessel changing from foreign to coastwise trade are dutiable, T. D. 4,420.

" stores of vessels of regular lines may be transferred, T. D. 17,870.

" stores saved from a foreign wreck are not dutiable, T. D. 566.

Par.

Sea water absorbed on voyage of importation, allowance for weight of will be made if abnormal, T. D. 13,339.

Sealing and cording of merchandise must be done by customs officers without charge, T. D. 2,292, 2,359, 2,876, 17,689.

Seaweed, dried, and cut; seaweed crude, T. D. 30,615.

" dried, in sheets; seaweed crude, T. D. 30,615.

" in brine; vegetable in brine, T. D. 30,069.

" in cakes, crude; seaweed crude, T. D. 31,624.

552—Seaweeds, crude or unmanufactured, not otherwise provided for ..... Free.

372— " manufactured or dyed 10%

577—Seed cane, imported by the Department of Agriculture or the United States Botanic Garden..... Free.

595—Seedlings, coniferous evergreen ..... Free.

211— " of all fruit and ornamental trees..... 15%

" of all fruit trees, grafted; as nursery stock, not provided for, T. D. 31,540.

211— " of apple, 3 years old or less.....$1.00 per 1,000.

211— " of briar rose, 3 years old or less.....$1.00 per 1,000.

211— " of Mahaleb or Mazzard cherry, 3 years old or less.... $1.00 per 1,000.

211— " of Manetti multiflora, 3 years old or less....$1.00 per 1,000.

211— " of Myrobolan plum, 3 years old or less.....$1.00 per 1,000.

211— " of pear, 3 years old or less.....$1.00 per 1,000.

211— " of quince, 3 years old or less.....$1.00 per 1,000.

211— " of Rosa Rugosa, 3 years old or less.....$1.00 per 1,000.

211— " of Saint Julien plum, 3 years old or less....$1.00 per 1,000.

Seeds, adulterated, certain grass, grain, etc., importation prohibited, T. D. 33,175, 33,294.

212— " anise .....2 cts. lb.

" alligator pear; seeds not provided for, T. D. 32,424.

" anthosanthum odorata; grass seed, T. D. 10,949.

27— " aromatic, not garden, not edible, and not crude..... 10%

477— " aromatic, not garden, not edible, crude..... Free.

" articles made from; manufactured article not provided for, T. D. 27,257.

" asparagus, for medicinal purposes; seeds not provided for, T. D. 30,645.

" asparagus; seeds not provided for, T. D. 27,636.

" asparagus, wild; seeds not provided for, T. D. 26,694.

" Australian salt bush, seeds not provided for, T. D. 17,836.

" balm; seeds not provided for, T. D. 26,735.

" basil; seeds not provided for, T. D. 26,735.

" beaded articles of; manufactured article not provided for, T. D. 27,257.

212— " beet (except sugar beet) .....3 cts. lb.

595— " beet, sugar ..... Free.

" bene; seeds not provided for, T. D. 26,735.

" black medic; grass seed, T. D. 27,602.

" borage; seeds not provided for, T. D. 26,735.

212— " cabbage .....6 cts. lb.

Par.		
212—	Seeds, canary	½ ct. lb.
212—	" caraway	1 ct. lb.
595—	" cardamom	Free.
212—	" carrot	3 cts. lb.
212—	" castor, per bushel of 50 lbs.	15 cts.
595—	" cauliflower	Free.
595—	" celery	Free.
	" celery, wild; as seed aromatic, T. D. 32,081.	
	" celeriac; seeds not provided for, T. D. 25,499.	
	" chard; as beet seed, T. D. 30,879.	
	" chia, drugs.	
	" chicory; seed not provided for, T. D. 15,177.	
	" clover; grass seed, T. D. 27,602.	
212—	" collard	6 cts. lb.
595—	" coriander	Free.
212—	" corn salad	3 cts. lb.
595—	" cotton	Free.
	" cotton; importation prohibited, except from Imperial Valley, Lower California, T. D. 33,574.	
561—	" cotton, oil	Free.
595—	" cummin	Free.
	" dandelion, seeds not provided for, T. D. 25,499.	
	" date; seeds not provided for, T. D. 21,544.	
	" dill; seeds aromatic, T. D. 24,204.	
212—	" egg plant	10 cts. lb.
595—	" fennel	Free.
595—	" fenugreek	Free.
212—	" flax, per bushel of 56 lbs.	20 cts.
595—	" flower	Free.
595—	" grass	Free.
595—	" hemp	Free.
595—	" hoarhound	Free.
	" holly; seeds not provided for, T. D. 29,339.	
	" hyssop; seeds not provided for, T. D. 26,735.	
	" ilex; seeds not provided for, T. D. 29,339.	
577—	" imported by the Department of Agriculture, or the United States Botanic Garden	Free.
212—	" kale	6 cts. lb.
	" Kefer, or fungi; manufactured article not provided for, T. D. 21,260.	
	" Kentia; palm nuts, T. D. 18,308.	
212—	" Kohl-rabi	6 cts. lb.
526—	" lac	Free.
	" larkspur; drug. T. D. 12,732.	
	" lily, edible vegetable; as vegetable, T. D. 27,022.	
	" limonia; seeds not provided for, T. D. 29,339.	
212—	" linseed, per bushel of 56 lbs.	20 cts.
	" lotus lily; seeds not provided for, T. D. 32,681.	
	" lupini, other than white; grass seed, T. D. 31,478.	
	" lupini, white, vegetables; vegetables, T. D. 27,244, 31,478.	
595—	" mangelwurzel	Free.
	" manicaba; seeds not provided for, T. D. 28,442.	
	" marjoram; seeds not provided for, T. D. 32,997.	

Par.

Seeds, maw; poppy seeds, T. D. 7,828.
" melon, peeled; manufactured article not provided for, T. D. 32,113.
" melon, peeled or roasted; manufactured article not provided for, T. D. 32,113, 33,344.
" melon, roasted and salted; manufactured article not provided for, T. D. 33,344.
" melon; seeds not provided for, T. D. 29,763.
" millet; grass seed, T. D. 24,800.
" millet, hulled; manufactured article not provided for, T. D. 19,094.
" mohn or moon; oil seed not provided for, T. D. 3,451.
595— " mustard ..... Free.
" nasturtium; flower seed, T. D. 17,508.
212— " no allowance shall be made for dirt or other impurities in seeds provided for in this paragraph.
212— " not provided for, of all kinds.....5 cts. lb.
27— " of morbid growth, not edible, advanced in value..... 10%
477— " of morbid growth, not edible, crude..... Free.
212— " oil, per bushel of 56 lbs..... 20 cts.
" olive kernels; seeds not provided for, T. D. 8,524.
" palm (pandanus or screw pine) seeds not provided for, T. D. 31,883.
" pandanus; seeds not provided for, T. D. 31,883.
212— " parsley .....3 cts. lb.
212— " parsnip .....3 cts. lb.
" pennyroyal; seeds not provided for, T. D. 26,735.
212— " pepper .....10 cts. lb.
212— " poppy, per bushel of 47 lbs..... 15 cts.
" pueraria; seeds not provided for, T. D. 29,339.
" pumpkin; seeds not provided for, T. D. 26,736, 30,710.
" quinee, non germinating; drug, or seeds of morbid growth, T. D. 14,152.
" quince; seeds not provided for, T. D. 11,212.
212— " radish .....3 cts. lb.
595— " rape ..... Free.
" rib grass; grass seed, T. D. 31,888.
" rice, wild; grass seed, T. D. 22,676.
" rosemary; seeds not provided for, T. D. 26,735.
" rubber; seeds not provided for, T. D. 29,449.
" rue, seeds not provided for, T. D. 26,735.
212— " rutabaga .....3 cts. lb.
" saffron; seeds not provided for, T. D. 26,735.
" sage; seeds not provided for, T. D. 26,735.
" sain foin; grass seed, T. D. 14,937.
" salisburia; seeds not provided for, T. D. 29,339.
" salt bush, Australian; seeds not provided for, T. D. 17,836.
" scorsonera; seeds not provided for, T. D. 26,735.
" screw pine; seeds not provided for, T. D. 31,883.
" seradilla; grass seed, T. D. 27,578.
" sesame, hulled; seeds not provided for, T. D. 22,435.
" shamrock; grass seed, T. D. 26,097.

Par.

Seeds, shrub; seeds not provided for, T. D. 29,339.

595— " sorghum ..... Free.

212— " spinach .....1 ct. lb.

" spurry; grass seed, T. D. 27,578.

595— " St. John's bread or bean..... Free.

595— " sugar beet ..... Free.

595— " sugar cane for ..... Free.

" sunflower; flower seed, T. D. 21,671.

" tamarind; crude drug, T. D. 27,937.

" tansy; seeds not provided for, T. D. 26,735.

" tare, black; grass seed, T. D. 14,162.

" thyme; seeds not provided for, T. D. 26,735.

" tree; seeds not provided for, T. D. 29,339.

" trefoil, yellow; grass seed, T. D. 27,602.

" tropoelum; flower seeds, T. D. 17,508.

212— " turnip .....3 cts. lb.

" vetch; grass seed, T. D. 27,306.

" vine; seeds not provided for, T. D. 29,339.

" wistaria; seeds not provided for, T. D. 29,339.

" wormwood; seeds not provided for, T. D. 26,735.

Seg, Russian; is a vegetable fiber, T. D. 31,401.

Seger cones; articles of earthy or mineral substance, T. D. 31,774.

Sei balls or cakes; are fish balls or cakes; as fish in tins, T. D. 26,289.

Seine floats, rough cork bark pieces; not fishing tackle; manufacture of cork, T. D. 33,763.

271—Seines, flax, hemp, or ramie. See Flax gill nettings..... 25%

Seized goods cannot be released by court until duties have been paid, T. D. 12,264, 23,749.

" goods, Board of General Appraisers have no jurisdiction, T. D. 21,937, 25,970.

" goods are not subject to reappraisement, T. D. 14,125, 22,484, 25,970.

" goods subject to additional duty of 75 per cent., whether released or forfeited to government, T. D. 22,146, 22,169, 22,226, 26,612.

" goods; burden of proof of no fraudulent intent is upon the importer, T. D. 22,226. Sec. 28, Sub Sec. 7.

" goods; collector may release, if value is under $25, T. D. 11,622.

" goods; Secretary of Treasury may release on payment of fine equal to duty, T. D. 9,965, 11,823.

" drugs must be sold at auction, T. D. 19,114.

Seizures by United States marshal must be delivered to customs officers for appraisal, T. D. 14,188.

Seizures cover all articles in package. Sec. 28, Sub Sec. 7.

" free goods subject to, if imported and not entered in accordance with law, T. D. 25,200, 26,546.

" special employees may make, T. D. 18,031.

Selenite plates; article of earthy or mineral substance, T. D. 12,383.

585—Selenium, and salts of..... Free.

Par.

Selenium, ground; earthy or mineral substance partially manufactured, T. D. 32,830.

" sticks; article composed of mineral substance, T. D. 23,028.

79—Semi porcelain ware. See Earthenware.

357— " precious stones, cut but not set, and suitable for use in the manufacture of jewelry..... 20%

98— " precious stones, articles composed of, except such as are cut into shapes or forms for jewelry..... 45%

" precious stones. See Stones, semi precious.

489— " tropical fruit plants, for the purpose of propagation or cultivation ..... Free.

644—Semolina ..... Free.

Semolina when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on wheat, wheat flour or semolina imported from the United States.. 10%

" if a country imposes duty upon any one of the articles, namely, wheat, wheat flour, or semolina, when imported from the United States, duty must be assessed upon all the articles provided for in Par. 644, T. D. 33,802.

" list of countries imposing no duty, T. D. 33,802.

Seneca root; drugs.

36—Senegal gum .....½ ct. lb.

Senna; drug. Art. 903, Cust. Regs., 1908.

324—Sensitized paper 25%

441—Separators, cream, valued at not exceeding $75, in whole or in parts, including repair parts..... Free.

Sequin belts; articles of metal, T. D. 28,104.

Sero vaccin, strepto coccus; an antitoxin, T. D. 28,104.

Serpentine; is marble, T. D. 17,960.

400—Serums derived from animals and used for therapeutic purposes ..... Free.

" for use in treating domestic animals, prohibited, unless permitted by Department Agriculture, T. D. 33,575.

" tuberculosis; serum from animals for therapeutic purposes, T. D. 28,074.

45—Sesame or sesamum seed or bean oil.....1 ct. lb.

" pulp; as sesame oil, T. D. 27,195.

67—Sesquicarbonate of soda.....⅛ ct. lb.

Settings for jewelry; material for use in the manufacture of jewelry, T. D. 6,279.

Sewer pipe, article composed of earthy or mineral substance, T. D. 23,765.

Sewing kits; thread, thimble, and needles, as entirety; according to material of chief value, T. D. 28,141.

" machine; Brosser overstitch machine is, T. D. 31,623.

135— " machine needles 20%

441— " machines, in whole or in parts, including repair parts. Free.

" machines. See Machines, sewing.

313— " silk 15%

Sextants; articles of metal, T. D. 1,605.

Par.

220—Shaddocks, in packages of a capacity of 1¼ cubic feet or less, per pkg. ..... 18 cts.
in packages of capacity exceeding 1¼ cubic feet and not exceeding 2½ cubic feet, per pkg..... 35 cts.
in packages exceeding 2½ and not exceeding 5 cubic feet, per pkg..... 70 cts.
in packages exceeding 5 cubic feet.....½ ct. lb.

220— " in bulk .....½ ct. lb.

172— " boxes, barrels, or other articles containing..... 15%
If the thin wood sides, tops, and bottoms are of the growth and manufacture of the United States..... Free.
See Oranges, boxes, etc.

Shades; barium platinum, for X ray machines; surface coated paper, T. D. 23,322, 31,207.
" enameled metal; as hollow ware enameled, T. D. 30,285.
" lamp, bamboo; are bamboo shades, T. D. 32,700.
" light, enameled metal; as hollow ware similar to kitchen, etc., utensils, T. D. 30,825.

175— " of bamboo, wood, or straw, or composition of wood, not provided for 20%
if stained, dyed, painted, printed, polished, grained, or creosoted 25%

110—Shafting, mill 8%

Shafts, grindstone; are not axles; articles of metal, T. D. 16,807.
" steamer; articles of metal, T. D. 4,683.
" to be placed on foreign vessels, are dutiable, T. D. 11,220.

451—Shale ..... Free.

Shampoo, foot; medicinal preparation, T. D. 31,757.
" powder; preparation used as an application to the hair, T. D. 27,649.
Shamrocks, artificial; artificial leaves, T. D. 32,053.
Shams, cotton lace; lace articles, T. D, 6,214.
Shanks, button; parts of buttons, T. D. 28,019.
Sharks' fins; dutiable as fish skinned or boned, T. D. 31,894.
Sharpeners, emery; whetstones, T. D. 28,889.
Shaving boxes, with mirrors; manufacture of glass, T. D. 5,001.
" cream; toilet soap, T. D. 29,119.

464—Shavings, cork ..... Free.

566— " used chiefly for paper making..... Free.

111— " steel 20%

158—Shawl pins, base metal 20%

" pins, set with imitation precious stones, as jewelry, T. D. 33,586.
Shawls, cotton or cotton knit; as cotton wearing apparel, T. D. 26,369.
" embroidered with wool; as embroidered wearing apparel, T. D. 12,247.
" not provided for; wearing apparel according to material, T. D. 12,247, 26,369.

Par.

Shawls, prayer; are not wearing apparel, are dutiable according to material, T. D. 32,681.

291— " whether knitted or woven, composed wholly or in chief value of wool 35%

128—Shears, and blades for the same, finished or unfinished..... 30%

" definition of, T. D. 31,657.

" hedge; as shears, T. D. 8,750.

" horse; articles of metal, T. D. 31,657.

" sheep; as shears, T. D. 16,827.

" tinner's; as shears, T. D. 8,728.

481—Sheathing felt, adhesive, for vessels..... Free.

147— " metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized 5%

320— " paper 5%

Sheaves of wheat and grass, prepared; as ornamental leaves, T. D. 10,073.

619—Sheep ..... Free.

" from Asia and Africa; importation prohibited, T. D. 31,081.

596— " dip ..... Free.

" dip, even though it may be used for other purposes, is sheep dip, T. D. 32,690.

" shears; as shears, T. D. 16,827.

603— " skins, undressed ..... Free.

" skins, with wool about one inch long, are fur skins, T. D. 31,318.

" skins, with wool, fit only for use as fur skins; as fur skins, T. D. 31,654.

650— " wool of ..... Free.

650— " wool on the skin of ..... Free.

329—Sheet music, not provided for 15%

Sheeting, Jaconette; water proof cotton cloth, T. D. 31,568.

143—Sheets, aluminum .....3½ cts. lb.

" and strips; distinction between, T. D. 26,375, 27,495, 31,396.

147— " copper 5%

264— " cotton, not embroidered nor in part of lace..... 25%

109— " iron or steel 15%

153— " lead; on the lead contained therein..... 25%

109— " metal, with layers of other metal imposed thereon... 15%

" metal; definition of, T. D. 33,479.

155— " nickel 20%

578— " platinum ..... Free.

" rubber; manufacture of rubber, T. D. 3,966.

163— " zinc 15%

Shell boxes; manufactures of shell, T. D. 12,924.

" buckles; manufacture of shell, T. D. 11,078.

339— " buttons:

in sizes 26 lines and larger..... 25%

below 26 lines 45%

" cameos; as cameos, T. D. 30,068.

" cameos, imitation, paste; imitation precious stones, T. D. 25,819.

Par.		
	Shell chips or flakes; unenumerated, unmanufactured article, T. D. 17,162.	
	" cleaned with acid; shells unmanufactured, T. D. 26,218.	
	" clippings, for mosaic work; manufacture of shell, T. D. 4,428.	
	" cut in pieces for knife handles; manufacture of shell, T. D. 14,318.	
598—	" fish	Free.
	" fish in tins; as shell fish, T. D. 26,289.	
526—	" lac	Free.
	" lac, bleached; as drug advanced, T. D. 15,845.	
	" lac, granulated; as drug advanced, T. D. 29,727.	
	" substitute; manufactured article not provided for, T. D. 28,351.	
	" lac varnish; spirit varnish, T. D. 5,300.	
	" white, in rolls; drug advanced, T. D. 15,845.	
369—	" manufactures of, not provided for	25%
	" necklets; manufacture of shell, T. D. 12,122.	
	" partially manufactured; as manufacture of shell, T. D. 6,166.	
	" pearl, with pearl attached; as shell manufactured, T. D. 25,000.	
346—	Shells, cartridge, empty	15%
456—	" cocoa or cacao	Free.
	" egg; unenumerated, unmanufactured article, T. D. 24,054.	
369—	" engraved, cut, ornamented, or otherwise manufactured.	25%
570—	" not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state	Free.
	" polished; shells manufactured, T. D. 24,809.	
	" racing, for racing or other contests. See Racing shells.	
	" snail, or "green ears"; manufacture of shell, T. D. 12,851.	
	" star fish; shells unmanufactured, T. D. 24,104.	
	" strung; shells manufactured, T. D. 24,973.	
	" with holes cut and bored; shells manufactured, T. D. 33,165.	
	Shida baskets; baskets of wood, T. D. 31,912.	
	Shields, dress; as wearing apparel, T. D. 12,918.	
647—	Shingle bolts, wood, not provided for	Free.
647—	Shingles, wood, not provided for	Free.
161—	Ship chronometers, and parts thereof	30%
	" decking, is not ship planking or ship timber, T. D. 27,765.	
	" knees; as ship timber, T. D. 3,602.	
647—	" planking, not provided for	Free.
	" stores; what is. See T. D. 28,321.	
647—	" timber, not provided for	Free.
	" timber; what is. See T. D. 31,624.	
	Ships' logs; articles of metal, T. D. 12,012.	

Par.

Ships' equipment, bags containing cattle feed, used on outward voyage, returned empty, not owned by reimporting vessel, are not part of equipment, T. D. 23,472.
Shirataki; article similar to vermicelli, T. D. 33,474.
Shiratama flour; starch, all other, T. D. 32,997.
Shirosake; is sake, T. D. 31,293.
277—Shirt collars and cuffs, composed in whole or in part of linen 30%
256— " collars and cuffs, cotton, not provided for..... 30%
" waists, partly made, the various parts separately invoiced and packed, as an entirety, T. D. 28,622.
283—Shirting cloth, of flax, hemp, or ramie..... 30%
261—Shirts, cotton, knit. See Cotton shirts..... 30%
" embroidered; wearing apparel embroidered, T. D. 12,219.
" with embroidered initial; wearing apparel embroidered, T. D. 31,942.
651—Shoddies, wool ..... Free.
Shoddy waste; as shoddy, T. D. 24,517.
339—Shoe buttons 15%
" facings, cotton; cotton labels, T. D. 27,009.
" labels, cotton; as cotton labels, T. D. 27,009.
530— " laces, leather, finished or unfinished..... Free.
262— " lacings, cotton or other vegetable fiber..... 25%
" lacings, wool braid; as braids, T. D. 4,806.
441— " machinery, in whole or in parts, including repair parts. Free.
555— " machines, needles for ..... Free.
" slides, set with imitation precious stones; are jewelry, T. D. 31,654.
" slides, or buckles. See Jewelry, T. D. 31,654.
530— " uppers, leather ..... Free.
530— " vamps, leather ..... Free.
Shoes, Chinese; wearing apparel, according to material chief value, T. D. 33,388.
" cotton; cotton wearing apparel, T. D. 10,735.
" felt; wool or hair; wool wearing apparel, T. D. 7,218.
554— " horse, mule, and ox, of iron or steel..... Free.
530— " leather forms for ..... Free.
" leather chief value, embroidered; as leather shoes, T. D. 31,207.
530— " made wholly or in chief value of leather..... Free.
" rawhide; as manufactured article not provided for, T. D. 29,449.
" rubber; manufacture of rubber, T. D. 25,023.
" silk; silk wearing apparel, T. D. 10,735.
Shooda; wool dress goods, T. D. 8,679.
Shooks, American; labor, paper, nails, and freight of shooks from U. S. part of cost of finished box, T. D. 33,369.
" American; there is no requirement that they be returned without advance in value, T. D. 33,323.
404— " of American manufacture when returned as boxes.... Free.

Par.

172—Shooks, fruit box, American manufacture, reimported in completed form, filled with fruit..... Free.

171— " packing box, of wood, not provided for..... 15%

171— " sugar box 15%

Shortage by breakage, etc., no allowance for on liquors, T. D. 11,960, 29,147.

" discharging officer's report of unsupported is not sufficient; owner must swear to shortage, T. D. 18,084, 25,802, 26,647, 27,713, 29,543.

" merchandise lost from vessel in U. S. waters, allowance for, T. D. 23,155.

" must be established with reasonable certainty, T. D. 17,844, 21,760.

" on liquors will be allowed on evidence of short shipment, T. D. 14,884.

" will not be allowed unless package is opened in presence of customs officer, T. D. 12,459, 17,019, 23,275, 25,552, 25,843, 26,315, 28,651.

" no allowance for goods lost overboard while unlading, T. D. 30,729.

" allowed if goods so badly damaged that they have no commercial value, T. D. 31,255.

" importer must show facts and details of, T. D. 25,802, 31,798.

" by theft no allowance, T. D. 31,272.

" by theft in warehouse, no allowance, T. D. 11,956.

" by theft during transportation in bond, no allowance, T. D. 29,493.

" by theft prior to landing, allowed, T. D. 26,813.

" in previous shipment, no allowance for, T. D. 32,760.

" leakage in malt liquors, allowed, T. D. 30,796.

" breakage in malt liquors, allowed, T. D. 31,709.

" cannot allow for missing goods in unexamined package, T. D. 33,374.

Short shipment, must be proven before allowance is made for, T. D. 10,594, 10,779, 12,003, 12,198, 13,900, 21,760, 23,275, 25,552, 25,802, 25,843, 26,315, 27,713, 29,543.

" shipment of goods on I. T. and export entries, collector at shipping port will collect duty on, using entry as bill of lading, T. D. 4,193, 17,688.

153—Shot, lead, on the lead contained therein..... 25%

112— " made of iron or steel, that can be used as abrasives.. 30%

597— " gun barrels, in single tubes, forged, rough bored..... Free.

133— " guns, breech loading, and combination shot guns and rifles, barrels for, further advanced than rough bored only 35%

133— " guns and rifles, combination, and parts thereof and fittings therefor 35%

133— " guns, breech loading, and parts thereof and fittings therefor 35%

132— " guns, muzzle loading, and parts thereof..... 15%

Show pieces for window exhibitions; are not toys, T. D. 17,492, 27,545, 31,134.

Par.

Shoya. See Soy, T. D. 27,591.

Shrimp paste or sauce; fish paste or sauce, T. D. 7,388.

598—Shrimps ..... Free.

Shrub, raspberry; fruit syrup, T. D. 33,280.

211—Shrubs, commonly known as nursery or greenhouse stock, not provided for 15%

211— " deciduous and evergreen..... 15%

577— " imported by the Department of Agriculture or the United States Botanic Garden..... Free.

Siccatif; chemical compound, T. D. 22,591.

Sichel glue; for sizing walls; manufactured article not provided for, T. D. 23,854.

129—Side arms, irrespective of quality or use, in part of metal... 30%

55—Sienna and sienna earths..... 5%

" in tubes; artists' colors, T. D. 10,869.

Sieves, animal hair; as wool cloths, T. D. 12,946.

Sild; herring. See Fish, T. D. 26,856.

Silenium; crude mineral substance, T. D. 23,028.

" ground; mineral substance partially manufactured, T. D. 23,028, 32,830.

" in sticks; articles of earthy or mineral substance, T. D. 23,028.

Silex lining, flint stones encased in cement; article of earthy or mineral substance, T. D. 29,611.

" lining; flint stones unground, T. D. 31,774.

Silica compound, ground earth for mud baths; wrought earth, T. D 33,200.

" crucibles; articles of mineral substance, T. D. 30,273.

" finely divided; as sand, T. D. 31,255.

" sand; as sand, T. D. 23,521.

" stone, ground; mineral substance partially manufactured, T. D. 15,701, 32,839.

" ware; articles of earthy or mineral substance, T. D. 30,658.

605—Silicate of soda ..... Free.

" of soda, soluble; as paint, T. D. 3,644.

Silico spiegeleisen; metal unwrought, T. D. 30,410.

318—Silk, all manufactures of, or of which silk or silk and india rubber are the component materials of chief value, not provided for 45%

" and cotton veilings, automobile, too dense to see through; as silk woven fabrics, T. D. 32,396.

319— " artificial or imitation, or artificial or imitation horse hair, or of either and india rubber, beltings, cords, tassels, ribbons, or other articles or fabrics..... 60%

" artificial, waste, combed; as cotton sliver by similitude, T. D. 33,473.

" artificial, waste, carded; cotton card laps by assimilation, T. D. 33,872.

" artificial, waste; waste not provided for, T. D. 27,937.

319— " artificial, yarns, threads, filaments of, or of artificial or imitation horse hair, by whatever name known, and by whatever process made..... 35%

316— " bandings. See Silk ribbons..... 45%

Par.			
	Silk	bands; chiffon, gauze, or mousseline, 4 to 10 inches wide; manufacture of silk, T. D. 32,533.	
	"	banner, hand painted, as painting, T. D. 32,560.	
	"	banner; manufacture of silk, T. D. 12,423.	
	"	beading; trimming not provided for, T. D. 14,701.	
316—	"	beltings. See Silk ribbons	45%
316—	"	bindings. See Silk ribbons	45%
422—	"	bolting cloths, expressly for milling purposes. See Bolting cloth	Free.
316—	"	bone casings. See Silk ribbons	45%
316—	"	braces. See Silk ribbons	45%
	"	caps; silk wearing apparel, T. D. 10,562.	
311—	"	carded	20 cts. lb.
	"	chenille yarn; manufacture of silk, T. D. 26,268.	
314—	"	chenilles	50%
317—	"	clothing, ready made	50%
599—	"	cocoons	Free.
311—	"	combed	20 cts. lb.
	"	cordonnet; as spun silk, T. D. 12,972.	
316—	"	cords and tassels. See Silk ribbons	45%
316—	"	cords. See Silk ribbons	45%
	"	corset lacing; as braids not provided for, T. D. 31,543.	
	"	corset laces; as braids not provided for, T. D. 31,727.	
	"	crape, mourning, up to 37 inches wide, as silk trimming; over 37 inches wide, as veilings, of whatever threads, etc., T. D. 22,160.	
	"	edgings; as edgings of whatever yarns, threads or filaments, etc., T. D. 28,457.	
	"	elastic stockings; manufacture of silk, T. D. 11,383.	
	"	fabric, strips of alternate plain and pile surfaces; as silk woven fabrics, T. D. 32,399.	
	"	fans; as fans, T. D. 10,739.	
313—	"	floss	15%
	"	galloons; as galloons of whatever yarn, thread, or filament composed.	
	"	garnitures; as ornaments of whatever yarn, thread, or filament composed, T. D. 25,254.	
316—	"	garters. See Silk ribbons	45%
	"	guards, for watches or eyeglasses; manufacture of silk, T. D. 8,837.	
315—	"	handkerchiefs, if cut, not hemmed or hemmed only	40%
		if hemstitched, or revered, or having drawn threads, but not embroidered in any manner	50%
316—	"	hatbands. See Silk ribbons	45%
	"	hats; silk wearing apparel, T. D. 10,787.	
	"	insertings; as insertings of whatever yarn, thread, or filament composed, T. D. 23,232.	
	"	Jacquard figured; as silk woven fabrics, T. D. 31,652.	
317—	"	knit goods	50%
	"	lacets; manufacture of silk, T. D. 13,216.	
	"	lacings; as braids, T. D. 31,543.	
	"	ligatures, braided; manufacture of silk, T. D. 26,068.	
	"	maline nets; as nets of whatever yarns, threads, or filaments composed, T. D. 31,250.	

Par.			
	Silk	metiers; manufacture of silk, T. D. 30,491.	
	"	moquette; is silk plush, T. D. 29,545.	
315—	"	mufflers, if cut, not hemmed or hemmed only.....	40%
		if hemstitched, or revered, or having drawn threads, but not embroidered in any manner.....	50%
	"	mufflers, knitted; as silk mufflers, T. D. 33,264.	
	"	neckties; silk wearing apparel, T. D. 13,876.	
	"	nettings; as nettings of whatever yarn, thread, or filament composed, T. D. 14,052.	
	"	nets; as nets of whatever yarn, thread, or filament composed, T. D. 17,992.	
	"	noils, combed; as silk noils, T. D. 27,189.	
311—	"	noils exceeding 2 inches in length.....	20 cts. lb.
	"	noils, not exceeding 2 inches in length; silk waste, T. D. 32,085.	
382—	"	or silk and cotton, hatters' plush, black. See Plush..	10%
313—	"	organzine	15%
	"	organzine ends, not reeled; as silk waste, T. D. 32,161.	
	"	organzine ends, reeled; as silk organzine, T. D. 32,161.	
	"	organzine in skeins, damaged, is not silk waste, but is silk organzine, T. D. 30,803.	
	"	ornaments. See Ornaments.	
	"	organzine thread ends, rereeled into skeins; as silk organzine, T. D. 32,161.	
	"	organzine waste; as silk waste, T. D. 32,379.	
311—	"	partially manufactured from cocoons or from waste silk and not further advanced or manufactured than carded or combed	20 cts. lb.
	"	piece goods, printed; as silk woven fabrics, T. D. 14,199.	
314—	"	pile fabrics	50%
	"	pile fabrics, strips 2 inches wide, without selvedge; as silk pile fabrics not over 12 inches wide, T. D. 32,222.	
	"	pillow shams, drawn work; as articles from which threads have been drawn, of whatever yarn, thread, or filament composed, T. D. 15,214.	
314—	"	plush ribbons	50%
314—	"	plushes	50%
	"	powder; manufacture of silk, T. D. 27,215.	
	"	rags; as rags not provided for, T. D. 32,149.	
600—	"	raw, in skeins reeled from the cocoon, or rereeled, but not wound, doubled, twisted, or advanced in manufacture in any way.....	Free.
	"	remanit; manufacture of silk, T. D. 27,803.	
316—	"	ribbons, bandings, including hatbands, beltings, bindings, all of the foregoing not exceeding twelve inches in width and if with fast edges, bone casings, braces, cords, cords and tassels, garters, suspenders, tubings, and webs and webbings; all the foregoing made of silk or of which silk or silk and india rubber are the component materials of chief value, if not embroidered in any manner.....	45%

Par.			
	Silk	ruchings; as ruchings of whatever yarn, thread, or filament composed, T. D. 17,268.	
	"	rufflings; as rufflings of whatever yarn, thread, or filament composed, T. D. 17,268.	
	"	satin soleil; silk pile fabric, T. D. 16,109.	
	"	schappe, produced from macerated silk waste, as schappe silk yarn, T. D. 28,535.	
312—	"	schappe yarn	35%
313—	"	sewing	15%
	"	sliver; manufacture of silk, T. D. 25,239.	
	"	spot nets; as nets of whatever yarn, thread or filament composed, T. D. 17,788.	
312—	"	spun	35%
254—	"	striped sleeve linings, cotton chief value	30%
	"	striped sleeve linings, silk chief value, as woven silk fabrics, T. D. 14,158.	
316—	"	suspenders. See Silk ribbons	45%
	"	thread ends, not reeled; as silk waste; T. D. 32,161.	
	"	thread ends, reeled; as silk organzine, T. D. 32,161.	
313—	"	threads of every description made from raw silk	15%
313—	"	thrown, not more advanced than singles	15%
	"	thrums, not reeled; as silk waste, T. D. 17,410, 32,161.	
	"	thrums, reeled; as silk organzine, T. D. 17,410, 32,161.	
313—	"	tram	15%
	"	trimmings; as trimmings of whatever yarn, thread or filament composed, T. D. 22,561.	
316—	"	tubings. See Silk ribbons	45%
	"	tussah; is silk, raw, as reeled from the cocoon, T. D. 26,032.	
	"	tussah organzine; as silk organzine, T. D. 12,914.	
	"	tussah warps; as spun silk, T. D. 14,146.	
313—	"	twist	15%
	"	veilings; as veilings of whatever yarn, thread, or filament composed, T. D. 28,508.	
	"	veilings, automobile; as veilings of whatever yarn, thread, or filament composed, T. D. 28,508.	
	"	velours; as silk pile fabric, T. D. 32,586.	
314—	"	velvet ribbons	50%
314—	"	velvets	50%
	"	veils, as veils of whatever yarn, thread, or filament composed, T. D. 22,160.	
	"	warp ends, not reeled; as silk waste, T. D. 32,161.	
	"	warp ends, reeled; as silk organzine, T. D. 32,161.	
599—	"	waste	Free.
	"	watch guards, with imitation silver ornaments; are jewelry, T. D. 20,799.	
317—	"	wearing apparel. See Wearing apparel	50%
	"	worm gut fishing leaders or snells; as fishing tackle, T. D. 31,161.	
318—	"	woven fabrics in the piece or otherwise, of which silk is the component material of chief value	45%
313—	"	yarns of every description made from raw silk	15%

Par.		
	Silk swivel; are not embroideries, T. D. 14,057.	
601—	Silkworm eggs	Free.
	Silver alloy bar paper weight; as bullion, T. D. 12,000.	
167—	" articles or wares, composed wholly or in part of, whether partly or wholly manufactured, not provided for	50%
167—	" articles or wares, plated with, and whether partly or wholly manufactured	50%
436—	" bullion	Free.
	" bullion, unless imported as money, invoice required, T. D. 13,392, 14,106.	
	" chloride; chemical salt, T. D. 30,828.	
458—	" coins	Free.
	" concentrates; as silver ores, T. D. 29,629.	
	" German, sheets and bars; articles of metal, T. D. 25,478.	
145—	" German, unmanufactured	15%
	" hair powder; preparation used as an application to the hair, T. D. 9,101.	
150—	" lahn	6%
150—	" lame	6%
149—	" leaf	30%
	" leaf, gold plated; as gold leaf, T. D. 27,734.	
546—	" medals	Free.
	" mesh; as mesh of metal for mesh bags, etc., T. D. 33,144.	
	" old family; articles of silver, T. D. 10,629.	
	" old, fit only for remanufacture, may be broken in presence of customs officers, and will be free as silver bullion, T. D. 8,619.	
565—	" ore	Free.
	" paste; a color, T. D. 31,624.	
	" powder; article composed of silver, T. D. 12,909.	
	" rattles; as toys, T. D. 1,346.	
65—	" salts and all other compounds and mixtures, of which silver constitutes the element of chief value	10%
	" sulphide; as silver ore, T. D. 29,629.	
565—	" sweepings	Free.
150—	" tinsel wire	6%
	" waste, collected from throw-off of buffing wheels; as silver sweepings, T. D. 33,591. Appealed, T. D. 33,663.	
	" waste, photographer's; as waste not provided for, T. D. 6,058.	
	" wire, thicker than No. 8, or 26 wire gauge, or 18/1000 of an inch; as all other wire not provided for, T. D. 15,328, 28,950.	
	" wire or silver plated wire, not thicker than No. 8, or 26 wire gauge, or 18/1000 of an inch; as tinsel wire, T. D. 28,950.	
	Similitude clause applies only to unenumerated articles, T. D. 26,733, 31,253.	

Par.

Sinalco seele; mixture of fruit essence and ether, containing 17% alcohol; a fruit essence, etc., containing alcohol, T. D. 32,965.
Sinews cattle, for tennis rackets; as cat gut unmanufactured, T. D. 25,940.
Sink cloths, lame; articles of lame. T. D. 29,449.
Siphons, with metal fittings, metal chief value, as articles of metal, T. D. 4,985.
" without metal tops, as blown glass bottles, T. D. 18,375.
Sirop de punch; alcoholic compound, T. D. 16,578.
247—Sirup, fruit. See Fruit juice.
178— " maple ..... 3 cts. lb.
On and after May 1, 1916 ..... Free.
" medicinal; medicinal preparation, T. D. 33,118.
" raspberry; fruit sirup, T. D. 13,973.
177—Sirups of cane juice, not above 75° polariscope test..... 7 1/100 ct. lb.
for every additional degree, in addition. See Sugars 26/1000 ct. lb.
415—Sisal grass binding twine. See Binding twine..... Free.
268— " grass, cables and cordage. See Cables..... ½ ct. lb.
497— " grass, not dressed or manufactured in any manner, and not provided for..... Free.
Size, bone; is glue size, T. D. 24,950.
" bone, substitute; chemical compound, T. D. 25,604.
34— " glue. See Gelatin.
" paper hanging; manufactured article not provided for, T. D. 6,242.
Sizing, horn pith; manufactured article not provided for, T. D. 4,750.
602—Skeletons ..... Free.
" miniature; as toys, T. D. 26,016.
" paper and wire; article of metal, T. D. 17,246.
" papier mache; manufacture of papier mache, T. D. 3,831.
652—Sketches, original, in pen and ink or pencil and water colors. Free.
174—Skewers, butchers' and packers', of wood..... 10 cts. per 1,000.
Skewings; clippings from Dutch metal, T. D. 25,023.
Skiffs; manufacture of wood, T. D. 17,110.
Skimmings, brass; old brass fit only for remanufacture, T. D. 27,445.
48—Skin, preparations for. See Preparations.
" scrap; glue stock, T. D. 27,458.
" slippers; are not leather shoes, dutiable according to material, T. D. 24,946, 26,516.
" waste, raw; glue stock, T. D. 10,014.
Skins, Angora goat, raw; as skins, raw, not provided for, T. D. 22,831.
" calf, raw; as skins, raw, not provided for.
" calf; weighing 12 lbs. dry, or 25 lbs. wet, or over, are hides, T. D. 32,958.
359— " chamois 15%
603— " dogs, undressed ..... Free.
484— " fish ..... Free.

Par.			
		Skins for drum heads, but not cut to size or shape; manufactured article not provided for, T. D. 29,264, 33,366.	
	"	for drum heads, cut to size and shape; parts of musical instruments, T. D. 33,366.	
	"	for morocco, tanned but unfinished; as goat or sheep skins, undressed, T. D. 25,003, 26,356.	
	"	fox, with head; manufactures of fur, T. D. 15,817.	
	"	frog, tanned; manufactured article not provided for, T. D. 28,141.	
348—	"	fur, carroted	15%
491—	"	fur, undressed	Free.
	"	goat or sheep, finished for rugs or mats; manufacture of fur, T. D. 8,484.	
603—	"	goats, undressed	Free.
496—	"	gold beaters'	Free.
	"	goose, prepared as fur skins; as fur skins dressed, T. D. 31,410.	
	"	grebe, prepared as fur skins; as fur skins dressed, T. D. 31,410.	
603—	"	hares, undressed	Free.
	"	kangaroo, tanned with fur on; furs dressed on the skin, T. D. 3,640.	
	"	kid or lamb, dressed and finished, suitable for gloves; as glove leather, T. D. 31,550.	
	"	lamb, dressed, scraps; waste not provided for, T. D. 4,965.	
	"	lamb, Persian and Astrakan, dressed; fur skins dressed, T. D. 15,726.	
	"	mocha; raw skins, T. D. 28,195.	
604—	"	of all kinds, raw	Free.
347—	"	or parts of skins, of wild birds, either raw or manufactured, except for scientific or educational purposes, prohibited.	
	"	Persian lamb; are fur skins, T. D. 15,726.	
	"	pig, dressed and finished; leather not provided for, T. D. 32,681.	
	"	plucked; are not dressed and finished, T. D. 14,768.	
	"	pony, Russian, dressed; as dressed fur skins, T. D. 31,948.	
	"	rabbit, sheared, dressed and dyed; furs, dressed, not advanced further than dyeing, T. D. 32,943.	
603—	"	rabbits', undressed	Free.
	"	rough alum; skins for morocco, tanned but unfinished, as goat or sheep skins undressed, T. D. 26,356.	
	"	scrap, used only for glue stock; as glue stock, T. D. 27,458.	
	"	scrap, used only for manure; as substance used only for manure, T. D. 27,873.	
	"	shearling; sheep skins, undressed, T. D. 20,244.	
	"	sheep, alum tanned; as sheep skins undressed, T. D. 13,315, 26,356.	
	"	sheep, dressed and finished, with wool on; as fur skins dressed, T. D. 31,680.	

Par.		
	Skins sheep, dressed and finished, without wool, not suitable for gloves; leather not provided for, T. D. 31,550.	
	" sheep, dressed and finished, without wool on, suitable for gloves; as glove leather, T. D. 31,550.	
	" sheep, pickled; sheep skins, undressed, T. D. 28,190.	
	" sheep, short wool, raw, fur skins undressed, T. D. 31,318.	
	" sheep, split and dressed as chamois, as chamois skins, T. D. 30,799.	
	" sheep, tanned, called "crust chamois"; is not glove leather, T. D. 33,143.	
603—	" sheep, undressed	Free.
	" sheep, with wool, fit for use only as fur skins; are fur skins, T. D. 31,654.	
	" sheep, wool about one inch long, are fur skins, T. D. 31,318.	
	" snake, Chinese medicine; crude drug, T. D. 31,070.	
	" squirrel; as fur skins, T. D. 24,746.	
	" tiger, bear and fox, head stuffed; manufacture of fur, T. D. 15,817.	
	" whips made of partly tanned; manufacture of leather, T. D. 6,257.	
	Skirt bands; are wearing apparel, T. D. 12,962.	
	" binding, cotton; cotton binding, T. D. 32,529.	
257—	" bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, except flax, hemp, or ramie.	40%
	" facing; is trimming, T. D. 26,840.	
	Skirting, cotton, hemmed on one side; partly made wearing apparel, T. D. 11,331.	
	Skivers, the outer or grain side of a split sheep skin, if tanned; leather not provided for, T. D. 31,662.	
	" if not tanned, as sheep skins undressed, T. D. 20,884.	
518—	Slabs, iron	Free.
97—	" marble. See Marble slabs.	
97—	" onyx. See Onyx slabs.	
101—	" slate, for tables	10%
613—	" steel, made by Bessemer, Siemens-Martin, open hearth or similar processes, not containing alloy	Free.
110—	" steel, made by crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering or otherwise	15%
451—	Slack, coal	Free.
499—	Slag, basic	Free.
	" or smelter waste; as silver ore, T. D. 12,529.	
	" Thomas; a substance used only for manure, T. D. 28,947.	
329—	Slate books, not provided for	15%
	" from the quarry, not trimmed; crude mineral substance, T. D. 400.	
101—	" chimney pieces	10%
101—	" mantels	10%
378—	" pencils	25%
	" pencils, in wood; as slate pencils, T. D. 17,951.	

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Slate pencils, with pocket slates, as part of the slate, T. D. 14,265.

101— " slabs for tables 10%

Slates, glass; manufactures of ground glass, T. D. 13,197.

" glass tracing; as toys, T. D. 14,943.

101— " roofing 10%

" school; as slates, T. D. 9,878.

101— " and all manufactures of slate, not provided for 10%

Slaths; as pickets, T. D. 2,045.

122—Sledges, blacksmiths', iron or steel 10%

254—Sleeve linings, silk striped, cotton chief value 30%

silk chief value; as silk woven fabrics, T. D. 14,158.

Sleighs; not household effects, T. D. 30,162.

Slides, for toy magic lanterns; as toys, T. D. 31,455.

92— " glass, for magic lanterns 25%

" microscope, mounted, glass chief value; manufacture of glass, T. D. 12,679; if specimen chief value; manufactured article not provided for, T. D. 29,614.

" shoe; are not jewelry, T. D. 26,195.

Slippers, Chinese; dutiable according to material of chief value, T. D. 33,388.

" chip; manufacture chip, T. D. 30,969.

" insole for; as wearing apparel, T. D. 33,018.

" leather; as leather shoes, T. D. 31,297.

" leather, embroidered; as leather shoes, T. D. 31,207.

" other than leather; as wearing apparel, T. D. 33,668.

" rawhide; manufactured article not provided for, T. D. 24,946.

" skin; manufactured article not provided for, T. D. 24,946, 26,516.

250—Sliver, cotton 5%

" silk; manufacture of silk, T. D. 25,239.

270— " ramie 15%

Slot machine with clock; as an entirety, an article of metal, T. D. 9,158.

651—Slubbing waste, wool ..... Free.

441—Sludge machines ..... Free.

63—Smalts 15%

Smelling salts, whether or not perfumed; chemical compound, alcoholic, T. D. 20,921.

Smelters, for smelting and refining foreign ores, as bonded smelting warehouses, class 7, T. D. 10,585. Sec. IV, Par. N.

381—Smokers' articles, all whatsoever, not provided for 50%

" articles; an article for, in an unfinished condition, is not, T. D. 32,396.

" article; cigar, match, and ash tray is, T. D. 27,348.

" articles; metal match stands are not, T. D. 29,173.

" articles; pyroxylin or celluloid, are dutiable as smokers' articles, T. D. 27,889.

" articles; smoking stands are, T. D. 28,988.

" pastiles; preparations used as application to the mouth, T. D. 17,814.

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Smudge stick; manufactured article not provided for, T. D. 32,699.
Snails; live animals, T. D. 30,615.
Snake skins, Chinese medicine; crude drug, T. D. 31,070.
" root; drug.
Snakes; live animals, T. D. 3,445.
151—Snap fasteners and clasps by whatever name known, and parts thereof, wholly or in chief value of iron or steel 15%
136—Snelled hooks 30%
Snells, worm gut; fishing tackle, T. D. 31,161.
Snow plows; are not plows, are dutiable according to material, T. D. 25,218.
184—Snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions ..... 55 cts. lb.
" boxes; are not smokers' articles, T. D. 15,416.
" boxes, of metal; are articles of metal carried on or about or attached to the person, T. D. 31,866.
Soadine; chemical compound, T. D. 26,635.
Soap, artificial flowers of, unfit for use as soap; as artificial flowers, T. D. 25,968.
" bark, or quillaya; drug, T. D. 32,767.
" benzine; as soap not provided for, T. D. 25,912.
" "blue mottled"; as castile soap, T. D. 13,560.
" Calvert's; as medicinal soap, T. D. 22,589.
" carbolic, medicated, used as insecticide for spraying trees; as medicinal soap, T. D. 22,589.
" carbolic, shampoo; preparation used as an application to the hair, T. D. 28,998.
66— " castile 10%
" cocoa; is a toilet soap, T. D. 9,891.
" cocoanut and other oil; soap not provided for, T. D. 32,126.
" common mill; soap not provided for, T. D. 16,408.
" common olive oil; as castile soap, T. D. 16,407.
" disinfectant or antiseptic; as medicinal soaps, T. D. 16,732.
" erasers; manufactured article not provided for, T. D. 30,009.
" glycerin, perfumed; as perfumed toilet soap, T. D. 21,234.
" green (sapo viridis), as medicinal soap, T. D. 16,968.
" harness or saddle; soap not provided for, T. D. 25,495.
" imitation fruit; artificial fruit, T. D. 26,708.
498— " making; grease, fats, vegetable tallow, and oils (except fish oil), not chemically compounded, such as are commonly used in, not provided for..... Free.
" medicinal; what is, T. D. 30,864.
" pencils; manufactured article not provided for, T. D. 26,299.
36— " powder 5%
" powder, shampooing; a preparation used as an application to the hair, T. D. 27,649.

Par.

Soap, scouring; soap not provided for, T. D. 33,795.
" shaving, unscented; unperfumed toilet soap, T. D. 32,884.
" sheets; as toilet soap, T. D. 29,339.
" sublimate; a toilet soap, T. D. 6,921.
" tetrapol; soap not provided for, T. D. 32,911.
" wool; soap not provided for, T. D. 27,309.

66—Soaps, all other not provided for 5%
45— " containing castor oil, in whatever form 25%
66— " medicinal 20%
66— " perfumed toilet 30%
unperfumed toilet 10%
48— " tooth:
if containing alcohol ..... 40 cts. lb. and 60%
if not containing alcohol 60%

Soapstone blocks; articles of mineral substance, T. D. 29,391.
" carvings; articles of earthy or mineral substance, T. D. 28,181.
" crude; crude mineral substance, T. D. 6,559.

Sock, Chinese cotton cloth; cotton wearing apparel, T. D. 15,224.

44—Sod oil ..... 3 cts. gal.
8—Soda and potassa, tartrate of, or Rochelle salts ..... 2½ cts. lb.
605— " arseniate of ..... Free.
605— " ash ..... Free.
67— " benzoate of ..... 5 cts. lb.
67— " bicarbonate of ..... ¼ ct. lb.
67— " bichromate of ..... ¾ ct. lb.
429— " borate of, crude ..... Free.
67— " borate of, or borax refined ..... ⅛ ct. lb.
" carbonate of, with lime; chemical compound, T. D. 9,126.
67— " caustic ..... ¼ ct. lb.
67— " chlorate of ..... ½ ct. lb.
67— " chromate of ..... ¾ ct. lb.
" citrate of; chemical compound, T. D. 722.
67— " crystal carbonate of ..... ⅛ ct. lb.
67— " crystals ..... ⅛ ct. lb.
605— " cyanide of ..... Free.
67— " hydrate of ..... ¼ ct. lb.
67— " hyposulphite of ..... ¼ ct. lb.
" manganese of; chemical compound, T. D. 4,293.
67— " monohydrate of ..... ⅛ ct. lb.
" naphtol; coal tar preparation, T. D. 12,224.
" napthionate of; coal tar preparation, T. D. 13,579.
605— " nitrate of ..... Free.
67— " nitrite of ..... ½ ct. lb.
" oleate of; alizarin assistant, T. D. 12,671.
67— " phosphate of ..... ¼ ct. lb.
67— " prussiate of, yellow ..... ¾ ct. lb.
67— " sal ..... ⅛ ct. lb.
" salicylate of; medicinal preparation, T. D. 4,809.
67— " sesquicarbonate of ..... ⅛ ct. lb.
605— " silicate of ..... Free.

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Soap, stannate; chemical compound, T. D. 1,584.
605— " sulphate of, crude ..... Free.
67— " sulphate of, crystallized, or Glauber salts.....$1.00 ton.
67— " sulphid of .....¼ ct. lb.
67— " sulphite of .....¼ ct. lb.
" sulphb ricinoleate of; alizarin assistant, T. D. 12,671.
" sulphoricinoleate of, dried; soap not provided for, T. D. 16,978.
67— " supercarbonate of .....¼ ct. lb.
248— " water. See Ginger ale.
67— " yellow prussiate of .....¾ ct. lb.
148—Sodium, and alloys of which sodium is the component material of chief value..... 25%
" benzoic sulfinid; coal tar preparation, not a color or dye, T. D. 25,901, 27,093.
" bi borate of; as borate material, T. D. 25,149.
" fluosilicate; chemical compound, T. D. 30,382.
" hydroxide, is caustic soda, T. D. 21,322.
" ichthyol; chemical compound, T. D. 30,315.
" perborate of; chemical compound, T. D. 31,949.
" proantimoniate; chemical compound, T. D. 26,875.
Solder; article of metal. See Alloy, T. D. 23,541.
" ash, metal unwrought, T. D. 30,547.
" dross, 35% lead, 42% tin; as metal unwrought, T. D. 30,547.
" powder, metal and borax, borax chief value; manufactured article not provided for, T. D. 32,560.
Solide siccatif; chemical compound, T. D. 22,591.
45—Soluble greases, used in the processes of softening, dyeing, or finishing, not provided for..... 25%
32—Solution formaldehyde, containing not more than 40% formaldehyde .....1 ct. lb.
25— " pyroxylin, liquid 15%
" Laroyenne; an alcoholic medicinal preparation, T. D. 30,234.
" Leras; medicinal preparation, T. D. 31,971.
Soot; substance used only for manure, T. D. 7,201.
Sorb apples, as apples, T. D. 22,534.
595—Sorghum seeds ..... Free.
Soson; albumen not provided for, T. D. 23,855.
419—Sounds, fish. See Fish sounds.
Soup tablets; prepared vegetables, T. D. 33,263.
Sour grass; as hay, T. D. 31,757.
532— " orange juice, containing not more than 2% of alcohol. Free.
Souslik plates; furs sewn into plates or linings, T. D. 13,182.
Soutache gilt braid; is lame braid, T. D. 14,717, 16,993.
Soy, thick; manufactured article not provided for, T. D. 30,529.
" thin; a sauce, T. D. 30,529.
561—Soya bean oil ..... Free.
" bean, oil cake from; as oil cake, T. D. 30,595.
606— " beans ..... Free.
" cake meal; manufactured article not provided for, T. D. 31,800.

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Spades; an article of metal, T. D. 3,536.
333—Spangles of all kinds, not threaded or strung. See Beads.. 35%
333— " curtains and other articles; composed of, not embroidered nor appliqued 50%
" ornaments of, are not buttons, T. D. 27,608.
" schlung; as spangles of all kinds, T. D. 30,338.
55—Spanish brown 10%
648— " cedar, in the log, rough, or hewn only..... Free.
169— " cedar, sawed into boards, planks, deals, or other forms. 10%
" flies, cantharides; drugs, T. D. 19,455.
Spar, arsenical; as arsenic, T. D. 29,848.
" feld, ground; mineral substance partially manufactured, T. D. 31,478.
76— " fluor .....$1.50 ton.
including the weight of the casks or other containers.
" fluor, lump, or gravel; is fluor spar, T. D. 32,995.
" manufactures of; manufactures of mineral substance, T. D. 12,383.
" prisms; manufacture of mineral substance, T. D. 12,383.
72— " tiles. See Tiles .....5 cts. sq. ft.
Spark plugs; are not parts of automobiles, T. D. 31,624.
" plugs, of melitite, or lava and oxide of magnesia; articles of mineral substance, T. D. 31,356.
" plugs, porcelain; article composed of porcelain; if printed as article of printed porcelain, T. D. 32,469.
Sparklets; articles of metal, T. D. 31,115.
are usual coverings, T. D. 22,402.
are not dutiable Par. 127, T. D. 32,149.
Sparrow, English; importation prohibited, T. D. 22,309.
Spars for vessels; as wood, round timber, unmanufactured, T. D. 11,690.
Sparterie, for baskets; as chip or split willow for basket maker's use, T. D. 12,646.
Sparterre for hats; as willow sheets for hats, T. D. 3,190.
Spatulas; articles of metal, T. D. 17,263.
212—Spawn, mushroom .....1 ct. lb.
426—Special apparatus and objects serving to teach the blind.... Free.
Specie may be entered without consular invoice, T. D. 11,895.
" may be examined at importer's office, T. D. 11,907.
607—Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale ..... Free.
91—Spectacles, and frames for the same, or parts thereof, finished or unfinished 35%
Spectroscopes; are not philosophical instruments, T. D. 9,242.
Spent bone black; animal carbon, T. D. 14,700.
44—Sperm oil .....8 cts. gal.
561—Spermaceti, of American fisheries..... Free.
Spice, cattle; medicinal preparation, T. D. 5,370.
235—Spices; unground:
cassia, cassia buds, and cassia vera.....1 ct. lb.
cinnamon and chips of .....1 ct. lb.
clove stems .....1 ct. lb

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cloves ..... 2 cts. lb.
ginger root, unground and not preserved or candied. 1 ct. lb.
mace ..... 8 cts. lb.
mace, Bombay or wild ..... 18 cts. lb.
nutmegs ..... 1 ct. lb.
pepper, black or white ..... 1 ct. lb.
pepper, capsicum or red ..... 1 ct. lb.
pepper, cayenne ..... 1 ct. lb.
pimento ..... ¾ ct. lb.
sage ..... ½ ct. lb.
any of the foregoing, ground, in addition to specific duties 20%

235—Spices; all not provided for 20%
" pepper shells, or cuticle, ground; as ground pepper, T. D. 27,804.
" thyme, ground; as spice not provided for, T. D. 23,083.

518—Spiegeleisen ..... Free.
" silico; metal unwrought, T. D. 30,410.

554—Spikes, cut, of iron or steel ..... Free.

554— " iron or steel ..... Free.

46—Spike lavender oil, not containing alcohol 20%

212—Spinach seed ..... 1 ct. lb.

262—Spindle banding, cotton or other vegetable fiber 25%

123—Spiral nut locks, iron or steel 30%

Spirea; is astilbe, T. D. 32,110.

Spirit levels; manufacture of glass, T. D. 12,686.
" sensitizer; alcoholic compound, T. D. 29,429.

58— " varnishes, containing less than 10% of methyl alcohol of the total alcohol contained therein ... $1.32 gal. and 15%

237—Spirits manufactured or distilled from grain or other materials, and not provided for, per proof gallon $2.60

244— " distilled, there shall be no constructive or other allowance for breakage, leakage, or damage on.

238— " each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: Provided, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations: And provided further, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any

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brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.

241—Spirits, no lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof.

" Canadian packages (other than bottles), less than 100 gallons; importation prohibited, T. D. 23,535, 23,629.

" Canadian test is Sykes test, T. D. 17,833.

" cases less than 12 bottles; the additional duty on the bottles taken on only the actual number imported, T. D. 29,882.

" domestic, cannot be transferred to manufacturing warehouse, to be bottled for export, T. D. 7,223.

" domestic, exported and returned; dutiable at internal revenue tax per gallon. Sec. IV, Par. P.

" domestic, exported and returned; rules for gauging, T. D. 12,782. Sec. IV, Par. P.

241— " imitation of, imported by any name whatever, shall be subject to the highest rate of duty provided for the genuine article intended to be represented and in no case less than.....$1.75 gal.

" in cases of 6 bottles, 2 or more cases strapped together, is a package of not less than 12 bottles, T. D. 27,871.

" in casks, only 2½% of capacity allowed as outage, T. D. 26,547, but if more than that, and caused by theft prior to importation, allowed, T. D. 26,813.

" in demijohns; the second proviso in Par. 238 applies, excepting as to a cask of less capacity than 10 gallons, T. D. 23,414.

" in demijohns; the second proviso in Par. 244 as to allowance for breakage, leakage or damage, and as to packages of not less than 12 bottles, does not apply, T. D. 23,414.

" in glass barrels, is not in bottles, T. D. 3,431.

" jugs; an 8 gallon earthenware vessel, is not a jug, T. D. 23,556.

635— " of turpentine ..... Free.

239— " on all compounds or preparations of which distilled spirits are a component part of chief value there shall be levied a duty not less than that imposed upon distilled spirits.

" Pomeranza; alcoholic compound, T. D. 16,598.

" proof; appraiser's will be taken in preference to gauger's, T. D. 3,723.

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Spirits, proof; how ascertained. R. S., 2,918. Art. 1,509, Cust. Regs., 1908.

" proof; is alcoholic liquor containing ½ its volume of alcohol of specific gravity of .7939 at 60° Fahrenheit. R. S., 3,249; T. D. 30,970, 31,796.

" when packed 12 bottles per case at time of shipment, shortage at time of landing allowed, T. D. 32,380.

240—Spirituous beverages of all kinds, containing spirits, not provided for, per proof gallon $2.60

244— " liquors, including bitters of all kinds, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.

Splash mats, wood; as wood curtains, T. D. 32,984.

Splints, wood; wood unmanufactured, T. D. 23,009.

578—Sponge, platinum ..... Free.

" waste; waste not provided for, T. D. 24,249.

68—Sponges advanced in value by processes involving chemical operations 15%

68— " bleached 15%

" chamois; manufacture of leather, T. D. 15,328.

" made into artificial flowers; as artificial flowers, T. D. 8,385.

68— " manufactures of, or of which sponge is the component material of chief value, not provided for 15%

" may be product of American fisheries, T. D. 26,550.

68— " trimmed or untrimmed but not advanced in value by chemical processes 10%

251—Spool thread, cotton 15%

Spools, Rhumkorf; are not philosophical apparatus, T. D. 8,154.

Spoons, decorated; are not paintings, T. D. 14,300.

554—Sprigs ..... Free.

164—Sprinkler tops, if not decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color 30%

if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color 40%

126—Sprocket chains 25%

Spruce beer, Dantzig; as malt extract, T. D. 5,372.

" tree seedlings; are coniferous evergreen seedlings, T. D. 29,337.

312—Spun silk 35%

608—Spunk ..... Free.

609—Spurs and stilts used in the manufacture of earthen, porcelain, and stoneware ..... Free.

Spy glasses, are telescopes, T. D. 5,876.

" glasses, costing 50 cents or less; as toys, T. D. 14,697.

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Squeezer scale, iron waste, as iron scrap, T. D. 18,080.
Squid; shell fish, T. D. 28,441.
Squills; drugs.
Staff; manufacture of papier mache, T. D. 14,561.
63—Stains 15%
356—Stamp cases, metal. See Jewelry 60%
Stampings, brass, for ornaments in strips, as article of metal, T. D. 33,018.
356— " metal. See Jewelry 50%
Stamps, brass, washed with nickel; articles of brass, T. D. 6,711.
610— " postage, foreign, cancelled or uncancelled ..... Free.
610— " revenue, foreign, cancelled or uncancelled ..... Free.
Stanhopes, small lenses with picture; manufacture of glass, T. D. 15,135.
Stannate of soda; chemical compound, T. D. 1,584.
554—Staples, wire ..... Free.
234—Starch, all preparations, from whatever substance produced, fit for use as ..... ½ ct. lb.
36— " burnt or British gum ..... ¾ ct. lb.
36— " chemically treated ..... ¾ ct. lb.
" corn, residuum; waste not provided for, T. D. 6,269.
" fiber; manufactured article not provided for, T. D. 12,856.
234— " made from potatoes ..... 1 ct. lb.
234— " all other ..... ½ ct. lb.
" sizing, potato starch and tapioca mixed, potato starch chief value, as starch, T. D. 25,518.
36— " soluble ..... ¾ ct. lb.
" tapioca; as tapioca flour, T. D. 31,912.
" waste, a manufactured substance used as sizing; manufactured article not provided for, T. D. 6,949.
Star kina; medicinal preparation, T. D. 28,459.
Starling; importation prohibited, T. D. 22,309.
Statice, a decorative plant, preserved or fresh, T. D. 26,117.
" dried; decorative plants, preserved, T. D. 33,064.
" wreaths; as wreaths of ornamental flowers, T. D. 32,742.
Stations of the cross; may be works of art, T. D. 25,295.
Statuary; a sarcophagus is not, T. D. 13,863.
" bronze and ivory; is statuary, T. D. 32,459.
" bronze casts, are not, T. D. 22,510.
" carved mug is not, T. D. 17,254.
" cistern with marble statuary figures, is, T. D. 26,439.
" columns and pedestals are not, T. D. 11,038.
611— " for art educational purposes only ..... Free.
" for presentation to churches, etc.; as works of art for presentation, etc., T. D. 27,491.
611— " for use as models ..... Free.
" fountain with marble statuary figures, is, T. D. 29,974.
" of cast iron; articles of metal, T. D. 31,426.
" of sandstone; is statuary, T. D. 3,968.

Par.

Statuary of wood, for presentation to a church; as work of art for presentation, T. D. 25,312.
" of wood; is statuary, T. D. 33,325.
" imported by a society for erection as a public monument, free under bond under Par. 654, T. D. 11,269.
" imported in pieces, as statuary, T. D. 26,403.
" made abroad after model by American artist in the United States, not entitled to free entry, as work of American artist, T. D. 9,809.
" marble font, figures in the round; is statuary, T. D. 29,974.
" moulded, composed of cement or stone composition; articles of earthy or mineral substance, T. D. 25,271.
376— " or copies, replicas, or reproductions thereof..... 15%
652— " original, including not more than two replicas or reproductions of the same..... Free.
For definition of, see Par. 652.
" plaster of Paris; manufacture of plaster of Paris, T. D. 19,310.
" terra cotta; as earthenware, T. D. 26,114.
" wax figures are not, T. D. 11,550.
Statues and statuettes; of bronze; articles of metal, T. D. 26,098.
" and statuettes; of plaster of Paris, manufacture of plaster of Paris, T. D. 24,443.
" and statuettes; of terra cotta, as statues and statuettes of earthenware, T. D. 14,982.
" See Earthenware and china.
Statuettes, cement; article of earthy substance, T. D. 14,860.
" plaster of Paris and gold leaf, gold leaf chief value; as articles composed in part of gold, T. D. 26,098.
" pulverized stone; article of earthy or mineral substance, T. D. 26,154.
" See Earthenware and china.
647—Stave bolts, wood, rough hewn, sawed, or bored, not provided for ..... Free.
Stavesacre; drug.
404—Staves of American manufacture when returned as barrels.. Free.
647— " wood, not provided for..... Free.
127—Stays, iron or steel. See Iron or steel stays..... 20%
Steam black; extract of logwood, T. D. 18,057.
" dredge, American, repaired abroad; dutiable, T. D. 10,894, 11,322.
" engine, plow, or other farming machinery, not entirety, dutiable separately, T. D. 31,845, 32,709.
165— " engines 15%
" gauge tubes; manufacture of blown glass, T. D. 24,534.
" launch, left by master of vessel to be used for pleasure, etc.; dutiable, T. D. 3,116.
[illegible]— " locomotives 15%

Par.

Steam plows. See Plows.

Steaming blankets; manufacture of wool, T. D. 18,890.

Stearin residuum; acid not provided for, T. D. 5,049, 30,335.

562— " oleo ..... Free.

" acid not provided for, T. D. 30,335.

" cocoanut; as cocoa butterine, T. D. 25,067.

" candles; manufactured article not provided for, T. D. 31,654.

" palm nut; grease commonly used in soap making, T. D. 6,175.

" pitch; manufactured article not provided for, T. D. 26,117.

621—Steatite, crude and unground ..... Free.

69— " cut, powdered, washed, or pulverized..... 15%

Steel. See Iron and steel.

117— " all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel.

110— " alloys used as substitutes for, in the manufacture of tools. See Steel ingots..... 15%

167— " articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for... 20%

" band saw plates; as steel strips, T. D. 30,989.

139— " band saws, finished or further advanced than tempered or polished 12%

110— " bars, and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun barrel molds not in bars; all descriptions and shapes of dry sand, loam, or iron molded steel castings, sheets, and plates, all the foregoing if made by the Bessemer, Siemens-Martin, open hearth, or similar processes, not containing alloys, such as nickel, cobalt, vanadium, chromium, tungsten or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys 8%

" bars, forged; are steel bars and not forgings, T. D. 27,443.

Par.			
	Steel	bars, hot rolled and straightened before cooling; are not cold rolled, T. D. 29,442.	
110—	"	bars. See Steel bars and steel ingots.	
	"	bars, tapered or beveled. See Steel bars and steel ingots.	
	"	bicycle cranks, rough; as steel ingots, T. D. 15,011.	
110—	"	billets. See Steel ingots.	
110—	"	blooms. See Steel ingots.	
404—	"	boxes of American manufacture exported empty and returned filled with foreign products.....	Free.
404—	"	boxes of American manufacture exported filled with American products	Free.
	"	bridge material; not dutiable as an entirety, T. D. 27,550.	
	"	buck saw blades; as saws not provided for, T. D. 30,382.	
	"	buckthorn strips; articles of metal, T. D. 8,325.	
110—	"	by whatever process made, containing alloys such as nickel, cobalt, vanadium, chromium, tungsten, wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys.....	15%
110—	"	castings. See Steel bars and steel ingots.	
	"	channels for auto trucks; as steel channels, T. D. 29,119.	
	"	cinders, from rolling mill; as scrap steel, T. D. 8,463.	
	"	circular saw plates; as iron or steel saw plates, T. D. 29,652.	
	"	clip plates; as iron or steel forgings, T. D. 32,830.	
110—	"	cogged ingots. See Steel ingots.	
	"	crop ends of billets, blooms, or rails; as scrap steel, T. D. 22,049.	
	"	crown borers; articles of metal, T. D. 15,702.	
105—	"	crucible plate, cut or sheared to shape or otherwise, or unsheared	12%
	"	cutter blanks; as steel blanks, T. D. 31,788.	
	"	diamond; as steel grit, that can be used as abrasive, T. D. 29,207.	
110—	"	die blocks or blanks. See Steel ingots.	
	"	die plates; as steel ingots, T. D. 29,521.	
612—	"	dies, engraved, suitable for use in engraving or printing bonds, stock certificates or other securities....	Free.
	"	dies, pattern; articles of metal, T. D. 31,866.	
	"	disks, circular saw plates; as iron or steel saw plates, T. D. 28,625.	
	"	draw plates, and blanks for; as iron or steel forgings, T. D. 28,600.	
	"	drill rods, smaller than 20/100 inch, as wire; 20/100 inch or larger, as steel bars. See Par. 113 and T. D. 21,936.	
612—	"	engraved forms. See Steel forms.	
	"	fiber; as steel wool, T. D. 26,061.	
	"	fish plates, old, fit only for remanufacture; as steel scrap, T. D 27,228.	
	"	floor plates; as steel ingots, T. D. 29,160.	

Par.		
612—Steel	forms, engraved, for bonds, debentures, stock certificates, negotiable receipts, notes and other securities	Free.
"	furnaces, Purves' arched; as steel corrugated or ribbed boiler flues, T. D. 29,007.	
"	gear blanks; as iron or steel forgings, T. D. 32,830.	
"	grinding plates, cast, articles of metal, T. D. 30,848.	
110— "	gun barrel molds. See Steel bars and steel ingots.	
"	halter chains; chains of iron or steel, T. D. 28,351.	
110— "	hammer molds. See Steel bars and steel ingots.	
"	horse shoe screw studs; articles of metal, T. D. 27,542.	
"	horse shoe calks; articles of metal, T. D. 29,822; if rough forged only; as iron or steel forgings, T. D. 30,601.	
"	horse shoes, cast, packed with hemp rope, as iron or steel horse shoes, T. D. 28,512.	
"	ingots, broken, fit only for remanufacture; as scrap steel, T. D. 26,871.	
613— "	ingots, cogged ingots, blooms and slabs, die blocks or blanks, and billets, if made by the Bessemer, Siemens-Martin, open hearth or similar processes, not containing alloy, such as nickel, cobalt, vanadium, chromium, tungsten, or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys	Free.
110— "	ingots, cogged ingots, blooms and slabs, die blocks or blanks, billets and bars, and tapered or beveled bars; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools, all descriptions and shapes of dry sand, loam, or iron molded castings, sheets, and plates, all the foregoing when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise	15%
110— "	ingots, cogged. See Steel ingots.	
587— "	in part, railway bars	Free.
"	knife, in stamped arc shapes; as steel stamped shapes, T. D. 32,346.	
"	knife, in strips; as steel in strips, T. D. 32,346.	
114— "	in strips not thicker than No. 15 wire gauge and not exceeding 5 inches in width, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced	15%
110— "	mill shafting. See Steel bars	8%
110— "	molds, hammer. See Steel bars and steel ingots.	
110— "	molds, gun barrel. See Steel bars and steel ingots.	

Par.		
110—	Steel not provided for, when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise	15%
	" pattern rolls or dies; articles of metal, T. D. 31,866.	
158—	" pins. See Pins	20%
105—	" plate, crucible, cut or sheared to shape or otherwise, or unsheared	12%
	" plates; are not structural forms, T. D. 33,017.	
612—	" plates, engraved suitable for use in engraving or printing bonds, stock certificates or other securities	Free.
137—	" plates engraved	15%
137—	" plates, engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass	15%
	" plates, grinding, cast; articles of metal, T. D. 30,848.	
	" plates, nickel plated; as steel plates coated with metal, T. D. 27,602.	
110—	" plates. See Steel bars and steel ingots.	
	" plates; what are, T. D. 30,848, 30,850.	
	" points, faceted heads; as steel points, T. D. 30,234.	
	" points, for belts; articles of metal, T. D. 28,074.	
	" points, for electrical machine; articles of metal, T. D. 29,339.	
138—	" points, lathed, machined, or brightened	20%
	" rails, old and defective, but retaining form; as steel rails, T. D. 26,639.	
	" rails, old, fit only for remanufacture; as scrap steel, T. D. 31,677.	
	" railway crossing, cast solid; as steel casting, T. D. 30,086.	
	" railway frog, cast solid; as steel casting, T. D. 30,142.	
	" railway sleepers, bars for; as steel bars, T. D. 32,507.	
	" railway sleepers, rolled shapes for; as steel not provided for, T. D. 29,618.	
	" rods, flat, 8 inches by ⅛ inch; are steel strips, T. D. 31,528.	
110—	" rods, rolled wire, in coils or bars not smaller than 20/100 inch in diameter	15%
	" rolls, for rolling mills; articles of metal, T. D. 31,450.	
612—	" rolls, engraved, suitable for use in engraving or printing bonds, stock certificates or other securities	Free.
	" rolls, pattern; articles of metal, T. D. 31,866.	
105—	" saw plates, cut or sheared to shape or otherwise, or unsheared	12%
518—	" scrap	Free.
	" scrap, from Cuba; entitled to reciprocal rate, T. D. 33,116.	
	" scrap, from exported American steel; free as American goods returned; if drawback was allowed on exportation, duty equal such allowance, T. D. 26,865.	

Par.		
	Steel scrap, melted into ingots; as steel ingots, T. D. 32,396.	
	" shades, enameled, for lights; as hollow ware of steel enameled, etc., T. D. 30,825.	
110—	" shapes, pressed, sheared, or stamped. See Steel bars and steel ingots.	
	" shaft; is not steel shafting, T. D. 32,377.	
	" shafts, crank, steamer, and others; as articles of metal, T. D. 32,377.	
110—	" shafting, mill. See Steel bars.....	8%
	" shafting, old, that can be fitted for use; as steel ingots, T. D. 10,556.	
	" shank; as iron or steel sheets, T. D. 11,371.	
111—	" shavings	20%
	" shapes, pressed and temporarily tinned; as pressed steel shapes, T. D. 29,329.	
	" shapes, rolled, pressed, sheared off, and hammered to straighten out, for chassis for motor trucks; as pressed steel shapes, T. D. 33,763.	
	" shapes, stamped, and spun into shape; as articles of metal, T. D. 32,834.	
	" shearings; as scrap steel, T. D. 11,356.	
	" shearings from plates, cut to specified dimensions and fit for other purposes than remanufacture; as steel not provided for, T. D. 21,808.	
	" sheets, hot rolled only; are not polished, planished, or glanced, T. D. 32,424.	
	" sheets, nickel plated; as iron or steel sheets, coated with metal, T. D. 27,612.	
110—	" sheets. See Steel bars and steel ingots.	
	" slabs; are not steel plates, T. D. 30,192.	
	" slabs, engraved for manufacture of glass; an article of metal, T. D. 30,192.	
110—	" slabs. See Steel ingots.	
	" sleepers or ties; as steel ingots, T. D. 29,618.	
	" spring; as steel strips. See Iron or steel strips, T. D. 32,346.	
	" stampings for millinery ornaments, advanced in condition beyond stamping; as stampings of metal for use in the manufacture of millinery ornaments, T. D. 33,055.	
	" stampings, shapes for spouts, handles, etc.; articles of metal, T. D. 31,569.	
373—	" strings for musical instruments.....	35%
	" strips, coated on one or both sides with nickel, as iron or steel strips coated with metal, T. D. 33,365.	
	" strips, for hack saws; as iron or steel strips, T. D. 29,050.	
	" strips, over 12 feet long; as iron or steel strips, not provided for, T. D. 30,989.	
	" strips, polished by cold rolling only; are not polished, planished or glanced, T. D. 28,106.	
110—	" swaged. See Steel bars and steel ingots.	

Par.

Steel ties, railway; are not railway bars, are articles of metal, T. D. 32,031.

142— " tired wheels for railway purposes, whether wholly or partly finished 20%

110— " wire rods in coils or bars not smaller than 20/100 inch in diameter 15%

151— " trouser buttons, and parts thereof..... 15%

" tubing for hypodermic syringes; as iron or steel tubes, T. D. 29,119.

" watch chains; chains of iron or steel, T. D. 12,040.

" wire drawing plates and worttles, finished; as steel forgings, T. D. 31,570.

" wire springs; articles of wire, T. D. 31,582.

111— " wool or steel shavings..... 20%

130—Steels, finished or unfinished, without handles..... 25%

with handles 30%

Steinholzemasse; manufactured article not provided for, T. D. 30,099.

Steins; according to material of chief value, T. D. 31,134.

" See Earthenware and china.

Stems, pipe, clay, broken; articles composed of earthy or mineral substance, T. D. 17,151.

" pipe, finished; as smoker's articles, T. D. 27,769.

" pipe, unfinished; according to material, T. D. 32,396.

632— " tobacco ..... Free.

" See Drugs.

Stereoscopes; as optical instruments, T. D. 15,853.

Stereoscopic views on paper; as printed matter, T. D. 5,574.

" views on glass; manufacture of glass, T. D. 15,134.

637—Stereotype metal, old and fit only to be remanufactured.... Free.

137— " plates 15%

" plates, broken; as stereotype metal, old and fit only to be remanufactured, T. D. 32,395.

Sternoline lubricant; chemical compound, T. D. 25,665.

396—Stibnite, containing antimony, but only as to the antimony content ..... Free.

200—Stick, bean 25%

526— " lac ..... Free.

" pins; jewelry, T. D. 32,643, 33,536.

Sticks, dyer's, bamboo; bamboo in the rough, not further advanced than cut into lengths suitable for sticks for umbrellas, etc., T. D. 27,855.

" dyer's; wood unmanufactured, T. D. 11,219.

" for canes, artificially bent; as sticks for walking canes, T. D. 24,734.

383— " for umbrellas, parasols, or sunshades..... 30%

648— " for umbrellas, parasols, sunshades, whips, fishing rods, or canes, in the rough, or not further advanced than cut into lengths ..... Free.

647— " wood, rough hewn, sawed, or bored, not provided for.. Free.

609—Stilts used in the manufacture of earthen, porcelain, and stoneware ..... Free.

Par.

Stink balls, glass, with foul odor; manufacture of glass, T. D. 31,866.

Stipa grass, natural; textile grass not dressed, T. D. 32,997.

Stipites pyrethri; crude drug, T. D. 23,387.

Stirrups; as saddlery, T. D. 16,102.

595—St. John's bread or bean ..... Free.

321—Stock, filter, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber..... 20%

504— " glue ..... Free.

211— " greenhouse, not provided for..... 15%

211— " nursery, not provided for..... 15%

566— " paper, crude, of every description..... Free.

211—Stocks, of all fruit and ornamental trees..... 15%

" of all fruit trees, grafted; as nursery stock, not provided for, T. D. 31,540.

211— " of apple, 3 years old or less.....$1.00 per 1,000.

211— " of briar rose, 3 years old or less.....$1.00 per 1,000.

211— " of Mahaleb or Mazzard cherry, 3 years old or less.... $1.00 per 1,000.

211— " or Manetti multiflora, 3 years old or less....$1.00 per 1,000.

211— " of Myrobolan plum, 3 years old or less.....$1.00 per 1,000.

211— " of pear, 3 years old or less.....$1.00 per 1,000.

211— " of quince, 3 years old or less.....$1.00 per 1,000.

211— " Rosa Rugosa, 3 years old or less.....$1.00 per 1,000.

211— " of Saint Julien plum, 3 years old or less....$1.00 per 1,000.

260—Stockings, hose and half hose, cotton, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose or half hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, if valued at not more than 70 cents per dozen pairs.. 30%

if valued at more than 70 cents, and not more than $1.20 per dozen pairs..... 40%

if valued at more than $1.20 per dozen pairs..... 50%

259— " hose and half hose, cotton, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not provided for..... 20%

" elastic, are not wearing apparel, but dutiable at the rate of material of chief value, T. D. 11,383.

288— " hose and half hose, wool, made on knitting machines or frames, composed wholly or in chief value of wool, not provided for 20%

if selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, all of the above composed wholly or in chief value of wool, if valued at not more than $1.20 per dozen pairs..... 30%

if valued at more than $1.20 per dozen pairs..... 40%

Par.

288—Stockings, hose, and half hose, wool, made on knitting machines or frames, composed wholly or in chief value of wool, not provided for 20%

" silk elastic; manufacture of silk, T. D. 11,383.

Stone, artificial, manufactures of; article of earthy or mineral substance, T. D. 18,009.

" ballast, if landed; dutiable as other similar stone, T. D. 14,551.

" Botticino; is marble, T. D. 30,849.

" bottles, plain; as common stoneware, T. D. 11,205.

614— " burr, in blocks, rough or unmanufactured..... Free.

438— " burr, manufactured or bound up into millstones..... Free.

" burr, rough, hole in center, encircled by iron band; as burr stone in blocks, rough or unmanufactured, T. D. 24,325.

" burr rollers, with iron axles and flanges; according to material of chief value, T. D. 7,140.

" caen, ground; mineral substance partially manufactured, T. D. 31,818.

" carvings, soapstone; articles of earthy or mineral substance, T. D. 9,042.

" Cava Porto, Cava Bandiera, Hautville, Cava Romana, Basseville, Pierre Calcaire, Echaillon, are all marble, T. D. 30,849.

" chiampo; is marble, T. D. 33,362.

" china; china clay, T. D. 5,367.

" clay, crude; as crude metallic mineral, T. D. 1,055.

" cobble; crude mineral substance, T. D. 13,788.

" color, or muller's, for grinding colors; article of earthy or mineral substance, T. D. 5,048.

" Cornish; as crude mineral, T. D. 14,459.

" Cornish, ground; mineral substance partially manufactured, T. D. 32,224.

" crushed; as crude mineral, T. D. 31,891.

99—Stones, building. See Stones, freestone.

614— " cliffstone, freestone, granite, sandstone, and limestone, unmanufactured, and not suitable for use as monumental or building stone, all of the foregoing not provided for ..... Free.

470— " curling ..... Free.

" filtering; as building stone, T. D. 16,489.

" flattening; article of earthy or mineral substance, T. D. 31,774, 33,375.

" flint, for glazing; articles of earthy or mineral substance, T. D. 32,173.

486— " flint, unground ..... Free.

" for grinding colors; are not grindstones, as articles of earthy or mineral substance, T. D. 32,351.

99— " freestone, granite, sandstone, limestone, lava, and all other stone suitable for use as monumental or building stone, except marble, breccia, and onyx, not provided for:

Par.		
	Stones, hewn, dressed, or polished or otherwise manufactured	25%
	" unmanufactured, or not hewn, dressed, or polished.	3 cts. cub. ft.
614—	" freestone, granite, sandstone, and limestone, unmanufactured, and not suitable for use as monumental or building stone	Free.
	" glazing; articles of earthy or mineral substance, T. D. 32,173.	
	" granite. See Stone, freestone.	
	" ground; mineral substance partially manufactured, T. D. 32,224.	
	" hone, sawed and split, but not made into hones or whetstones; manufactured mineral substance partially manufactured, T. D. 27,458.	
	" imitation precious, if chief use other than for jewelry; dutiable according to material, T. D. 31,333, 33,612.	
	" imitation precious, for hat pin tops; as imitation precious stones, T. D. 31,844.	
	" imitation precious, for jewelry; no limitation as to size, T. D. 31,851.	
357—	" imitation precious, for use in the manufacture of jewelry	20%
	" imitation precious; glass beads are not, T. D. 25,088, 31,940.	
	" imitation precious; what are, T. D. 25,088, 27,420, 31,402, 31,809.	
	" incrusted; are imitation precious stones, T. D. 27,292.	
	" lanterns, limestone or granite; as manufacture of limestone, or granite, T. D. 30,690, 33,511.	
	" lava, articles of, which are not for building or for monuments; articles of earthy or mineral substance, T. D. 33,390.	
	" lava blocks for retort linings; articles of earthy or mineral substance, T. D. 17,135.	
	" lava, if used for building or monumental purposes; is a building or monumental stone, T. D. 33,390.	
	" lava, for grinding pulp in paper mills; articles of earthy or mineral substance, T. D. 33,390.	
	" lava, ground, and made up into articles; articles of earthy or mineral substance, T. D. 31,356.	
	" lava grindstones for paper mills, articles of earthy or mineral substance, T. D. 33,390.	
529—	" lava, unmanufactured	Free.
99—	" lava. See Stone, freestone.	
	" lime. See Stone, freestone.	
	" lime, rough, for burning; as limestone, T. D. 22,001.	
535—	" lithographic, not engraved	Free.
537—	" load	Free.
	" marble polishers'; articles of earthy or mineral substance, T. D. 32,989.	
438—	" mill, burrstones manufactured or bound up into	Free.
	" mill, of sandstone, are not burrstones, T. D. 17,440.	

Par.		
.99—	Stones, monumental. See Stones, freestone, etc.	
	" not provided for, crude; as crude mineral, T. D. 13,788.	
	" paving; as building stone, T. D. 14,227.	
	" polishing; article of earthy or mineral substance, T. D. 33,375.	
	" porphyritic; as building stone, T. D. 14,227.	
357—	" precious, artificial or so called synthetic or reconstructed	20%
357—	" precious, cut but not set, and suitable for use in the manufacture of jewelry	20%
	" precious, for jewels for instruments other than watches, clocks, or meters; articles of earthy or mineral substance, T. D. 33,494.	
	" precious, part of rough surface cut and polished to show quality, as uncut, T. D. 32,525.	
357—	" precious, rough or uncut. See Precious stones	10%
	" precious; what are, T. D. 31,809.	
75—	" pumice. See Pumice stone.	
614—	" rotten	Free.
	" rubble; limestone; as building stone, T. D. 16,172.	
	" sand. See Stone, freestone.	
	" sand, slabs, for manufacturing grindstones, are not grindstones but sandstone, hewn, T. D. 30,546.	
98—	" semi precious, articles composed wholly or in chief value of, except such as are cut into shapes or forms fitting them expressly for use in the construction of jewelry, not provided for	45%
357—	" semi precious, cut but not set, and suitable for use in the manufacture of jewelry	20%
	" silica, ground; manufactured mineral substance partially manufactured, T. D. 31,916.	
	" so called whetstones, Water of Ayr and Tam O'Shanter, used for polishing or smoothing, and not for sharpening; as articles of earthy or mineral substance, T. D. 33,375.	
	" soap, manufactured; articles of earthy or mineral substance, T. D. 33,217.	
	" soap, partly manufactured; mineral substance partially manufactured, T. D. 33,169.	
	" sweepings; crude mineral, T. D. 24,988.	
	" used to crush or pulverize wood pulp; is a millstone, not a grindstone; as an article of earthy or mineral substance, T. D. 11,686.	
507—	" whet	Free.
	Stoneware and metal articles, stoneware chief value; as manufacture of stoneware, T. D. 32,905.	
	" See Earthenware.	
78—	" common salt glazed, plain or embossed, manufactures of	20%
78—	" common salt glazed, plain or embossed, not ornamented, incised, or decorated in any manner	15%
	if ornamented, incised, or decorated in any manner, not herein otherwise provided for	20%
78—	" crucibles	15%

Par.

Stoneware, mottled, is not decorated, T. D. 33,464.

Stoppers, cork. See Cork.

245—Stout, in bottles or jugs.....45 cts. gal.

But no separate or additional duty shall be assessed on the bottles or jugs.

245— " otherwise than in bottles or jugs.....23 cts. gal.

" provision as to breakage, leakage, or damage in Par. 244 does not apply to, T. D. 30,796.

Stove, is not personal effect, T. D. 25,385.

" polish, plumbago; blacking, T. D. 17,921.

262— " wicking. See Cotton wicking 25%

Stoves, iron; are not castings, but articles of metal, T. D. 11,990.

213—Straw .....50 cts. ton.

" bands for hat trimmings; as straw braids for ornamenting hats, T. D. 33,263.

175— " baskets. Same as straw blinds.

175— " blinds, curtains, shades, or screens, not provided for.. 20%

if stained, dyed, painted, printed, polished, grained, or creosoted 25%

" board; as cardboard, T. D. 32,379.

" bonnet forms; as bonnets of straw, T. D. 12,430.

335— " braids, plaits, and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained.. 15%

if bleached, dyed, colored, or stained. See Braids.. 20%

336— " brooms made of 15%

" cloth for ornamenting hats; as straw braids, etc., for ornamenting hats, T. D. 14,402.

" covers, for filled or for empty bottles; are usual coverings, T. D. 16,568, 31,832.

" imitation feathers ornaments; as artificial feathers, T. D. 31,809.

485— " flax ..... Free.

272— " floor matting, with warp of cotton, hemp, or other vegetable substance. See Matting.....2½ cts. sq. yd.

" for mint juleps; manufactured article not provided for, T. D. 32,527.

" for paper stock; is dutiable, T. D. 11,018.

" from Continental Europe; importation prohibited, Act Feb. 2, 1903, T. D. 30,159.

" galloons; manufacture of straw, T. D. 27,309.

335— " hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed..... 25%

if blocked or trimmed, and in chief value of straw or such materials. See Hats..... 40%

" hat trimmings; manufacture of straw, T. D. 33,510.

" hats with sweat leathers; are trimmed, T. D. 22,727.

368— " manufacture of, not provided for..... 25%

The term straw shall be understood to mean this substance in its natural state, and not the separated fibers thereof.

272— " matting, China, Japan, and India.....2½ cts. sq. yd.

272— " mats. See Mats, straw.....2½ cts. sq. yd.

Par.

Straw ornaments for hats; as manufacture of straw, T. D. 31,727.
" plateaux; as straw hats not trimmed, T. D. 31,634.
" pulp, bleached; as manufactured article not provided for, T. D. 12,356.
272— " rugs. See Rugs, straw.....2½ cts. sq. yd.
" sun bleached stems or heads; crude vegetable substance, T. D. 22,265.
" toquilla, from Panama; countervailing duty on, T. D. 33,699.
Strawberries, crushed; as fruit juice, T. D. 11,396.
Strephylococcus vaccine; as vaccine virus, T. D. 32,195.
Streptococcus, anti toxin; as anti toxin, T. D. 28,036.
" sero vaccin; as serum derived from animals for therapeutic purposes, T. D. 28,104.
141—Stretchers, umbrella and parasol, metal. See Umbrella stretchers 35%
Streu perlen; as frostings, T. D. 29,564.
373—Strings for musical instruments, composed wholly or in part of steel or other metal..... 35%
366— " for musical instruments, of cat gut, whip gut or worm gut 20%
" racket gut; manufacture of cat gut, T. D. 10,397.
254—Stripes, silk 30%
143—Strips, aluminum .....3½ cts. lb.
" and sheets; distinction between, T. D. 26,375, 27,495, 31,396.
147— " copper 5%
" beaver; manufactures of fur prepared for use as material, T. D. 30,990.
155— " nickel 20%
615—Strontia, mineral carbonate of ..... Free.
" nitrate of; chemical compound, T. D. 6,172.
615— " oxide of ..... Free.
" precipitated carbonate of; as chemical compound, T. D. 17,624.
615—Strontian, protoxide of ..... Free.
615—Strontianite ..... Free.
616—Strychnia or strychnine, and its combinations with acids, not subject to duty ..... Free.
339—Studs, composed wholly of bone, mother of pearl, ivory, or agate 40%
138— " for non-skidding automobile tires 20%
138— " lathed, machined, or brightened..... 20%
157—Stylographic pens 25%
Styptic cotton; medicinal preparation, T. D. 4,987, 12,644, 22,759.
421—Sub acetate of copper, or verdigris..... Free.
Suberit; an article manufactured from ground cork, T. D. 24,827.
14—Sublimate, corrosive 15%
Submarine cable; shore end is dutiable, T. D. 15,725.
Subnitrate of bismuth; medicinal preparation, T. D. 11,227.

Par.

Subsidy certificates of foreign governments; are not merchandise, T. D. 8,665.

Substitute; bone size; chemical compound, T. D. 25,604.

" camphor; chemical compound, T. D. 28,817.

" for rubber; manufactured article not provided for, T. D. 15,317.

" gutta percha; manufacture of gutta percha, T. D. 26,268.

" urine; as soda ash, T. D. 25,298.

195—Substitutes, butter ..... 2½ cts. lb.

196— " cheese 20%

340— " cork. See Cork, artificial ..... 3 cts. lb.

232— " for cocoa butter ..... 3½ cts. lb.

233— " for coffee, not provided for ..... 2 cts. lb.

528— " lard ..... Free.

585— " radioactive ..... Free.

Succus papaya; paw paw milk powder, drug advanced, T. D. 23,097.

Sugar; appraiser's test is conclusive, T. D. 17,663.

595— " beet seeds ..... Free.

171— " box shooks 15%

180— " candy:

valued at 15 cts. lb. or less ..... 2 cts. lb.

valued at more than 15 cts. lb. 25%

The weight and the value of the immediate coverings, other than the outer packing case or other covering shall be included in the dutiable weight and the value of the merchandise.

595— " cane for seed ..... Free.

178— " cane in its natural state, or unmanufactured 15%

On and after May 1, 1916 ..... Free.

" cane, peeled, cut in pieces, in water in tins hermetically sealed; as sugar cane in its natural state, T. D. 31,255.

" certificate of origin required on invoices, T. D. 24,668, 27,606, 33,182.

" classification on resample or retest, T. D. 31,273.

" coloring for; coal tar color, T. D. 14,812.

" coloring for, manufactured article not provided for, T. D. 5,732.

" countervailing duty on, from Russia and Argentine, T. D. 33,182.

" cake, Chinese; as sugar, T. D. 10,907, 31,675.

177— " drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscope test.

" from countries paying bounty directly or indirectly, an additional duty equal to amount of bounty paid. Sec. IV, Par. E.

Importer must produce evidence that no bounty or grant allowed, T. D. 15,541.

178— " grape ..... 1⅛ cts. lb.

On and after May 1, 1916 ..... Free.

Par.

Sugar, in bags, from Cuba; tare on, T. D. 30,860, 32,126, 32,161, 33,701.
" invoices; specifications required on, T. D. 24,668, 24,697.
391— " manufacturing machinery, in whole or in parts, including repair parts ..... Free.
178— " maple .....3 cts. lb.
On and after May 1, 1916..... Free.
" nonpareil; as confectionery, T. D. 11,207.
547— " of milk ..... Free.
" pumpings; as molasses, T. D. 10,514.
" rates of duty to be taken on entry, in absence of test on invoice, T. D. 18,332, 19,338.
" refined, residuum of; dutiable according to polariscope test, T. D. 26,511.
" tare on, T. D. 30,860, 31,255.
177— " sweepings. See Sugar drainings.
177—Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees .....71/100 ct. lb.
and for every additional degree shown by the polariscopic test, twenty-six one-thousandths of 1 cent per pound additional, and fractions of a degree in proportion.
Provided, That the duties imposed in this paragraph shall be effective on and after the first day of March, 1914.
Provided further, That on and after the first day of May, nineteen hundred and sixteen, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.
Shirt bosoms; partly made wearing apparel, T. D. 11,324.
261—Suits, combination or union, cotton, knit. See Cotton shirts. 30%
Sulfonal; an alcoholic medicinal preparation, T. D. 24,704.
Sulphate, atropin; alcoholic medicinal preparation, T. D. 11,572.
6— " of alumina 15%
395— " of ammonia ..... Free.
" of barium, artificial; artificial sulphate of barytes, T. D. 24,914.
51— " of baryta 15%
51— " of barytes, artificial 20%
421— " of copper ..... Free.
462— " of iron ..... Free.
51— " of lime, artificial 20%
42— " of magnesia, or Epsom salts.....1/10 ct. lb.
" of mercury; chemical compound, T. D. 12,698.
47— " of morphia or morphine.....$3.00 oz.
580— " of potash ..... Free.
" points, copper; chemical compound, T. D. 9,126.
584— " of quinia ..... Free.
605— " of soda, crude ..... Free.
67— " of soda crystallized, or Glauber salts.....$1.00 ton.

Par.

Sulphate of cinchonidia; salt of cinchona bark, T. D. 5,901.
62— " of zinc ..... ½ ct. lb.
67—Sulphid of soda ..... ¼ ct. lb.
61— " of zinc, white 15%
Sulphide, cadmium; color not provided for, T. D. 28,402.
" copper paste; chemical compound, T. D. 1,863.
403— " of arsenic ..... Free.
" of antimony, crude; antimony ore, T. D. 23,691.
" of copper, or paste; chemical compound, T. D. 1,863.
" silver; silver ore, T. D. 29,629.
Sulphides of metals; as ores, T. D. 29,617, 29,629.
67—Sulphite of soda ..... ¼ ct. lb.
Sulpho ricinoleate of soda, dried; soap not provided for, T. D. 16,978.
" ricinoleate of soda; alizarin assistant, T. D. 12,671.
" ichthynat; is ichthyol, T. D. 32,960.
45— " ricinoleic acid, in whatever form 25%
" toluic acid; acid not provided for, T. D. 16,756.
Sulphur colza oil, as rape seed oil, T. D. 31,883.
" Hokkaido; is crude, T. D. 31,962.
617— " in any form ..... Free.
617— " ore as pyrites, or sulphuret of iron in its natural state, containing in excess of 25% of sulphur ..... Free.
617—Sulphuret of iron in its natural state, containing in excess of 25% of sulphur ..... Free.
387—Sulphuric acid ..... Free.
29— " ether not containing more than 10% alcohol ..... 4 cts. lb.
30—Sumac, extracts and decoctions of, not containing alcohol and not medicinal ..... ⅜ ct. lb.
618— " ground or unground ..... Free.
Summer savory; spice not provided for, T. D. 14,615.
415—Sunn binding twine. See Binding twine ..... Free.
268— " cables and cordage. See Cables ..... ½ ct. lb.
497— " not dressed or manufactured in any manner, and not provided for ..... Free.
" waste; waste not provided for, T. D. 32,681.
Sunday; included in the 30 days for protest, T. D. 3,139.
" unlading on, T. D. 31,562, 31,606, 31,684, 31,752.
" when last day to file protest falls on, T. D. 31,202.
383—Sunshades, covered with a material other than paper or lace, not embroidered or appliqued 35%
383— " sticks for 30%
648— " sticks for, of wood, in the rough, or cut into lengths suitable for ..... Free.
67—Super carbonate of soda ..... ¼ ct. lb.
Surame; shell fish, T. D. 26,939.
Surcingles; as saddlery, T. D. 6,777.
Surgeons' needles; needles not provided for, T. D. 26,964.
" needles, with patent needle holder; an entirety; article of metal, T. D. 27,458.
" silk; manufacture of silk, T. D. 26,067.
Surgical instruments and appliances; according to material, T. D. 22,337.

Par.

Surgical instruments and appliances for hospitals; not free as philosophical or scientific apparatus, T. D. 22,337.
" instruments; are not personal effects, T. D. 32,905.
" scissors; as scissors, T. D. 4,758.
Surplices; as wearing apparel, T. D. 13,489.
94—Surveying instruments, and frames and mountings for the same, not provided for 25%
Surveyor's chains; chains of iron or steel, T. D. 8,740.
262—Suspenders, cotton. See Cotton bandings..... 25%
316— " silk. See Silk ribbons 45%
292— " wool, or wool and india rubber chief value..... 35%
Swans; as land and water fowl, T. D. 23,767.
Sweat bands, cotton; wearing apparel, T. D. 28,687.
261—Sweaters, cotton, knit. See Cotton shirts..... 30%
Sweepings from woolen mill, 1% wool; as paper stock, T. D. 33,009.
565— " of gold or silver ..... Free.
177— " sugar. Same as sugar.
217—Sweetmeats, if containing no alcohol, or containing not over 10% of alcohol 20%
if containing over 10% of alcohol and not provided for 20%
and in addition on the alcohol contained therein in excess of 10%, per proof gallon..... $2.50
619—Swine ..... Free.
" from Asia and Africa; importation prohibited, T. D. 31,081.
Switches, railroad; articles of metal, T. D. 29,262.
Swivel silks; are not embroideries, T. D. 14,057.
Swivels for watch chains, finished or unfinished, as material suitable for use in the manufacture of chains, T. D. 25,735.
Sword belts, leather and metal thread; according to material of chief value, T. D. 11,091.
129— " blades 30%
" canes; swords, T. D. 32,751.
" knots, metal thread; articles made of metal thread, T. D. 6,547.
129—Swords 30%
" bone; as swords, T. D. 32,841.
" coin; articles of metal, T. D. 30,297.
" of copper coins; articles of metal, T. D. 30,297.
" ten inches long, manufacture of metal, T. D. 25,697.
Symphorol; non alcoholic medicinal preparation, T. D. 15,393.
394—Synthetic alizarin ..... Free.
" article to be free, must be provided for by name, T. D. 33,167.
36— " camphor .....5 cts. lb.
357— " pearls and parts thereof 20%
357— " precious stones 20%
357— " rubies 20%
Syringes, hypodermic; articles of metal, T. D. 8,685.

T

Par.

587—T rails ..... Free.
104— " TT, iron or steel..... 10%
Table covers, cotton; are not rugs, T. D. 33,577.
258— " covers, cotton chenille, in the piece or otherwise.... 35%
" covers, in the piece, cotton; as cotton cloth, T. D. 33,660.
263— " damask, cotton, and manufactures of..... 25%
134— " kitchen, and hospital utensils, or other similar hollow ware composed of iron or steel, enameled or glazed with vitreous glasses 25%
134— " kitchen, and hospital utensils or other similar hollow ware composed wholly or in chief value of aluminum 25%
Tables, marble chief value; as manufacture of marble, T. D. 3,858.
" painted china plaque tops; as articles of painted china, T. D. 6,808.
" with movable marble tops; as entireties, according to material of chief value, T. D. 27,685.
" wood; manufacture of wood, T. D. 7,245.
Tablets, bath; toilet articles, T. D. 29,267.
426— " Braille ..... Free.
17— " containing chemicals, drugs, medicinal and similar substances, whether dutiable or free, not less than.. 25%
Tacca pinnatinida flour; as starch, T. D. 10,954.
136—Tackle, fishing, and parts..... 30%
554—Tacks, cut ..... Free.
" furniture, leather heads; according to material of chief value, T. D. 32,864.
" thumb; articles of metal, T. D. 32,681.
Tacum fiber; fibrous vegetable substance not dressed, T. D. 3,105.
Tafel oblaten; manufactured article not provided for, T. D. 10,892.
Tagal braids; manila braids for hats, T. D. 32,379.
" thread; manufacture of vegetable fiber, not provided for, T. D. 33,338.
109—Taggers iron or stel, coated..... 15%
109— " tin 15%
620—Tagua nuts ..... Free.
15—Tailor's chalk 25%
125— " irons 10%
Tails, fur, dressed; as furs dressed on the skin, T. D. 31,053.
" fur, raw; as fur skins undressed, T. D. 27,579.
Takenoko; Japanese edible vegetable, T. D. 33,474.
69—Talc, ground 15%
69— " ground, cut, powdered, washed, or pulverized..... 15%
" manufactures of; articles of earthy or mineral substance, T. D. 32,943.
" pencils, irregular pieces cut for marking iron; as talcum cut, T. D. 28,425.
" prepared for tailor's use; as French chalk, T. D. 17,478.

Par.

Talc, ruby, is mica, T. D. 11,996.
" sawed cubes; as talc cut, T. D. 33,169.
69—Talcum 15%
621— " crude and unground ..... Free.
69— " cut, powdered, washed, or pulverized..... 15%
Talles, unfinished, wool; manufacture of wool, T. D. 32,073.
622—Tallow ..... Free.
" bone; grease not provided for, T. D. 12,349.
" fish; as tallow, T. D. 25,265.
" vegetable, Chinese or Japanese; as vegetable tallow, T. D. 25,000, 25,312.
498— " vegetable. See Vegetable tallow..... Free.
" vegetable, used in making wall paper; manufactured article not provided for, T. D. 33,364.
Tamarind, juice of; medicinal preparation, T. D. 6,418.
623—Tamarinds ..... Free.
" in small quantity of crude molasses, to prevent mold and worms, are crude, T. D. 32,097.
358—Tamboured articles or fabrics..... 60%
358— " handkerchiefs. See Handkerchiefs..... 60%
358— " wearing apparel. See Wearing apparel..... 60%
Tambouring; is embroidery, T. D. 11,027.
Tam O'Shanter caps, wool; wool knit articles, T. D. 16,954, 16,958.
268—Tampico, cables and cordage. See Cables.....½ ct. lb.
415— " fiber binding twine. See Binding twine..... Free.
497— " fiber, not dressed or manufactured in any manner, and not provided for ..... Free.
285— " when dressed, dyed, or combed..... 20%
Tangerines; as oranges, T. D. 18,161.
Tank blocks, clay; articles of earthy or mineral substance, T. D. 16,828.
177— " bottoms, not above 75° polariscope test.....7/100 ct. lb.
for every additional degree, in addition. See Sugars 29/1000 ct. lb.
Effective on and after March 1, 1914.
On and after May 1, 1916..... Free.
Tankage, bone; substance used only as manure, T. D. 31,832.
" substance used as manure, T. D. 24,961.
127—Tanks, cylindrical or tubular, for holding gas, liquids, or other material, whether full or empty..... 20%
" iron; are unusual coverings for molasses, T. D. 15,675.
Tannate of glycerin; chemical compound, T. D. 25,499.
1—Tannin .....5 cts. lb.
" powder; as tannin, T. D. 17,354.
624—Tanning, barks, nuts, nutgalls, woods, and articles in a crude state, used for, not containing alcohol and not provided for ..... Free.
Tanninoenopepin; chemical compound, T. D. 17,409.
Tansy; a drug, T. D. 26,735.
102—Tantalum 15%
Tantalus sets, cut glass bottles, in wood and metal frames; not an entirety, T. D. 29,030.
Tap cinder, ground; mineral substance partially manufactured, T. D. 21,426, 22,223, 32,830.

Par.

Tape belting, cotton, for cigarette machine; cotton machinery belting, T. D. 31,187.
" cotton, advertising, woven or braided; manufacture of cotton, T. D. 24,943.
" cotton insulating; manufacture of cotton, T. D. 33,658.
" fumigating, cotton; manufacture of cotton, T. D. 7,363.
" ladder, cotton; manufacture of cotton, T. D. 33,371.
" measures in cases; according to material of chief value, T. D. 31,624.
135— " needles 20%
" needles, bone; as tape needles, T. D. 33,594.
345—Tapers consisting of a wick coated with an inflammable substance 25%
Tapes, cotton, braided; manufacture of cotton, T. D. 27,060.
278— " flax, hemp, or ramie. See Flax, bands..... 30%
275— " flax, wholly or in part of, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes 20%
" for transmitting power to spinning and twisting machinery; is spindle banding, T. D. 33,731.
" lighting. See Lighting tapes.
258—Tapestries, cotton, or other vegetable fiber, in the piece or otherwise 35%
625—Tapioca ..... Free.
625— " flour ..... Free.
" starch; as tapioca, T. D. 31,912.
Tapir calf skins; leather not provided for, T. D. 32,823.
Tar, birch; as tar of wood, T. D. 31,120.
561— " birch, oil ..... Free.
" candle; acid not provided for, T. D. 30,335.
452— " coal, crude ..... Free.
452— " coal, pitch of ..... Free.
626— " of wood ..... Free.
" oil (Carbolineum Avenarius); coal tar distillate, T. D. 23,132, 32,751.
" petroleum; petroleum product, T. D. 1,900.
452— " pitch of ..... Free.
" pitch of brown coal; as pitch of coal tar, T. D. 31,813.
441— " spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, imported in whole or in parts, including repair parts ..... Free.
452— " wood, pitch of ..... Free.
Taraxacum; dandelion root, T. D. 3,289.
" extract; non alcoholic medicinal preparation, T. D. 29,887.

Tare. In estimating the allowance for tare on all chests, boxes, cases, casks, bags or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, the collector, if he sees fit, or the

Par.

collector and naval officer, if any, if they see fit, may, with the consent of the consignees, estimate the tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draught. Sec. 2,898, R. S.

Tare must be ascertained at time of importation, T. D. 16,519.

" schedule is not binding on importer, T. D. 16,698.

" bands around bundles of iron, allowed as, T. D. 29,985.

" only impurities not commonly present in merchandise, allowed as, T. D. 31,408, 33,692.

" cheese in brine; allow brine as, T. D. 32,424.

" naphthalin in wool, allow as, T. D. 32,068.

" estimated cannot be substituted for actual, even if actual deemed excessive, T. D. 32,352.

" cotton yarn, cops, 4% allowed, T. D. 27,892.

" sugar, Cuban, bags, 29 x 48 inches, 2½%, invoice to show size and weight of bags, T. D. 30,860, 32,126.

" garlic, no allowance for braided strands and tops, T. D. 32,460.

" tobacco, in wood coverings, cloth wrapped, actual only taken, T. D. 27,550.

" seed, black; grass seed, T. D. 14,162.

Tarlatan; cotton cloth, T. D. 6,360.

Taro; Japanese edible vegetable, T. D. 27,020.

Tarpaulin; cotton and india rubber water proof cloth, T. D. 1,617.

Tarpaulins, flax, tarred, and made water proof; manufacture of flax, T. D. 16,308.

8—Tartar, cream of ..... 2½ cts. lb.

8— " crude. See Argols.

" salts of; carbonate of potash, T. D. 4,575.

8—Tartrate, calcium, crude 5%

8— " of soda and potassa, or Rochelle salts..... 2½ cts. lb.

319—Tassels, artificial or imitation silk, or artificial or imitation horse hair 60%

262— " cotton. See Cotton bandings..... 25%

" metal thread; articles of metal thread, T. D. 6,547.

Tatting, cotton; is lace, T. D. 16,204.

" is lace, T. D. 16,204.

Tawing; is dressing, T. D. 8,502.

Tax, foreign internal revenue; if remitted on goods exported, is not part of value, T. D. 27,204.

" foreign export; is not a part of value, T. D. 13,955.

" droit de ville, or octroi; municipal taxes, remitted if goods are exported, not part of value, T. D. 26,674, 26,771.

Tea; Act of March 2, 1897, to prevent importation of impure, T. D. 25,057.

" board of examiners will prepare samples, T. D. 17,894.

Par.

Tea, distribution of samples, T. D. 17,994, 25,903.
" importation and inspection of; regulations under Act March 2, 1897, T. D. 31,343, 31,367, 32,322.
" retest for color, T. D. 32,959.
" Secretary of Treasury cannot direct rehearing by tea appeals board, after final rejection by that board, T. D. 33,298.
" importer has no right to be present at examination by board of samples, or to examine persons who advise the board, T. D. 33,538.
" if condemned, must be exported within 6 months after examination, or destroyed, T. D. 25,119.
" if condemned, may be withdrawn for transportation and exportation, T. D. 15,600.
" for manufacturing purposes only, Act of May 16, 1908, T. D. 29,311.
" reimportation of rejected, subject to seizure under Act March 2, 1897, to be destroyed, T. D. 25,121.
" sweepings with lime; as tea sweepings for manufacturing purposes, T. D. 22,766.
" artificially colored or faced; prohibited, T. D. 31,868.
627— " and tea plants ..... Free.
Provided, That the cans, boxes, or other containers of tea packed in packages of less than five pounds each shall be dutiable at the rate chargeable thereon if imported empty: Provided further, That nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March second, eighteen hundred and ninety-seven, and any Act amendatory thereof.
" Brazilian; manufactured article not provided for, T. D. 3,909.
" breast; medicinal preparation, T. D. 16,976.
" cake, or tea seed cake; a preparation used as an application to the hair, T. D. 23,679.
" importation of dutiable goods packed in; is unlawful, T. D. 17,712, 17,781.
13— " impure, tea waste, tea siftings or sweepings, for manufacturing purposes in bond, pursuant to the provisions of the Act of May 16, 1908.....1 ct. lb.
" Paraguay; manufactured article not provided for, T. D. 3,909.
627— " plants ..... Free.
13— " siftings. See Tea, impure.....1 ct. lb.
13— " sweepings. See Tea, impure.....1 ct. lb.
13— " waste. See Tea, impure.....1 ct. lb.
Teams brought in for temporary use are dutiable, T. D. 16,589.
" for touring, or racing or other contests. See Horses.
398— " of animals, including their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the

Par.

United States with their families, and in actual use therefor ..... Free.

214—Teazels 15%

Tecali marble; as marble, T. D. 2,306.

Teeth, artificial mineral; articles of earthy or mineral substance, T. D. 23,947, 24,027.

" artificial, platinum wire chief value; as articles composed wholly or in part of platinum, T. D. 32,760.

" card; articles of wire, T. D. 23,587.

" hippopotamus; as ivory, T. D. 22,483.

" mineral, artificial; article of earthy or mineral substance, T. D. 23,947.

628— " natural, or unmanufactured..... Free.

48— " preparations. See Preparations.

Teething necklace, medicated, is not a medicinal preparation, T. D. 29,482.

Telegraph or telephone cable, laid from foreign countries; that portion within the United States is dutiable, T. D. 10,815.

" poles, if not peeled or scored for cross arms; as round, unmanufactured timber, T. D. 25,407.

170— " poles of cedar or other woods..... 10%

114— " wire 15%

Telegraphic cable, submarine; shore end is dutiable, T. D. 15,725.

Telephone poles are peeled or scored for cross arms, T. D. 31,940.

" poles, if not peeled and scored for cross arms; as round unmanufactured timber, T. D. 25,407.

170— " poles of cedar or other woods..... 10%

114— " wire 15%

94—Telescopes, and frames and mountings for the same, not provided for 25%

419—Tendons of animals, crude, dried or salted for preservation only, and unmanufactured, not provided for..... Free.

Tennis balls; according to material of chief value, T. D. 22,860.

" gut; cat gut, crude and unmanufactured, T. D. 25,940.

" racket strings, cattle sinews for; as cat gut, unmanufactured, T. D. 25,940.

Tents, appliqued; as articles appliqued, T. D. 26,832.

" too small for practical use, toys, T. D. 25,489.

115—Terne plate, articles not provided for, manufactured wholly or partly from, or in chief value of, not less than.. 15%

109— " plates 15%

18—Terpin hydrate 25%

Terpinol; chemical compound, T. D. 29,262.

629—Terra alba, not made from gypsum or plaster rock..... Free.

" cotta, articles; as earthenware, T. D. 25,735, 27,665, 31,568.

" cotta paste and powder; a color, T. D. 9,901.

654— " cotta, works in, imported for exhibition at a fixed place by any State or by any society or institution or for a municipal corporation, or for the purpose

Par.

of erecting a public monument, and not for sale nor for any other purpose, under bond..... Free.
See Art, works of.

656—Terra cotta, works in, which shall have been produced more than 100 years prior to the date of importation, subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe... Free.

630— " japonica ..... Free.

Terrazo; mineral substance partially manufactured, T. D. 31,624.

Terrazosteine; mineral substance partially manufactured, T. D. 31,624.

Terry cloth, cotton; as cotton cloth, T. D. 25,746.

" cloth, flax; woven flax fabric, T. D. 25,763.

Tetanus anti toxin; as anti toxin, T. D. 28,036.

" sero vaccin; as serum derived from animals for therapeutic purposes, T. D. 28,104.

Tetra chlorethane; chemical compound, T. D. 28,536.

19— " chloride, carbon .....1 ct. lb.

" chloride of tin; as lac spirits, T. D. 31,944.

Tetrapol; soap not provided for, T. D. 29,724.

Teutenegue; as zinc, T. D. 8,880.

426—Text books used in schools and other educational institutions ..... Free.

497—Textile grasses, not dressed or manufactured in any manner, and not provided for ..... Free.

Theatrical crowns; jewelry, T. D. 9,027.

" effects or properties are not household effects, T. D. 14,850.

" effects or properties are not personal effects, T. D. 30,667.

48— " grease paints. See Toilet pastes.

" mock jewelry; as jewelry, T. D. 9,027.

" scenery may be paintings in oil or water colors, T. D. 9,161.

582— " scenery, properties, and apparel, brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, under bond ..... Free.

" scenery, properties, and apparel, taken out of United States, certificate of exportation covering inventory filed with collector, free on return on such certificate, T. D. 28,471. Art. 631, C. R., 1908, T. D. 30,524.

This covers moving picture films, whether foreign or domestic, taken from the United States, and exhibited abroad, T. D. 28,563.

" scenery, properties, and apparel, to be free under bond under Par. 582, must accompany the owner, T. D. 13,811.

Theer oil carbolineum; coal tar distillate, T. D. 23,132, 32,751.

Par.

Thermit; an article of metal, T. D. 26,041.
Thermometers; according to material of chief value, T. D. 29,238.
" clinical; manufacture of cut glass, T. D. 30,759.
Thermometer tubes; articles of blown glass, T. D. 27,290.
Thermos bottles, silvered, as bottles silvered, T. D. 33,220; unsilvered, manufactures of blown glass, T. D. 33,220.
" jars; articles of blown glass, T. D. 31,543.
Thermoscopes; articles of plain white or brown earthenware, T. D. 25,675, 25,712.
Thibet coats; furs, manufactures of, prepared for use as material, T. D. 19,136.
" crosses; furs, manufactured, prepared for use as material, T. D. 12,957.
Thimbles, metal; as articles of the metal of which composed, T. D. 7,234.
Thiocromogen; coal tar dye, T. D. 13,567.
Thiolin; as ichthyol, T. D. 32,225.
Thomas slag, phosphate, or meal; a substance used only for manure, T. D. 28,947.
154—Thorite 25%
Thorium, nitrate of; salts of thorium, T. D. 16,643.
154— " oxide of and salts of..... 25%
" salts of, with radio active properties; as medicinal preparation, T. D. 33,738.
391—Thrashing machines, in whole or in parts, including repair parts ..... Free.
Thread, cotton loop; manufacture of cotton, T. D. 28,458.
250— " cotton. See Cotton thread.
251— " cotton, spool thread 15%
" flax, etc.; lea or number; how ascertained, T. D. 18,337, 18,785.
" loop or picot, cotton; as manufacture of cotton, T. D. 28,458.
" salmon twine; as flax thread, T. D. 6,054.
" waste, flax; if chiefly for paper stock, as flax waste for paper stock; if not chiefly for paper stock, as waste not provided for, T. D. 31,498.
" waste, wool; as wool waste, T. D. 8,340.
651— " waste, wool ..... Free.
Threading hooks or needles; are not needles, are articles of metal, T. D. 31,347.
269—Threads, flax, hemp, or ramie, made from yarn not finer than 5 lea or number..... 20%
if finer than 5 lea or number..... 25%
150— " metal. See Metal threads..... 25%
319— " of artificial or imitation silk, or of artificial or imitation horse hair 35%
313— " silk, of every description made from raw silk..... 15%
Throat lozenges; confectionery, T. D. 29,050.
Thumb tacks; articles of metal, T. D. 32,681.
Thyme, crude; as crude drug, T. D. 30,585.

Par.

Thyme, ground; as spice not provided for, ground, T. D. 28,083.

46— " oil, not containing alcohol 20%

Thymo-cresol; coal tar preparation, T. D. 27,825.

18—Thymol 25%

Ticklers; feather dusters, T. D. 33,224.

Tidies, embroidered; as embroidered articles, T. D. 17,002.

" lace; as lace articles, T. D. 16,703.

" Nottingham net; as lace articles, T. D. 16,298.

Tie holders in form of collar button; as articles of the metal of which composed, T. D. 26,115.

509—Ties, iron or steel, for cotton or any other commodity. See Iron or steel ..... Free.

170— " railroad, wood 10%

" railway, steel; articles of metal, T. D. 31,180.

Tiger eyes; as semi precious stones, T. D. 25,083.

261—Tights, cotton, knit. See Cotton shirts 30%

Tile and brick; difference between, T. D. 26,629.

Tiles, absorbent; are not vitrified, T. D. 17,751.

" Boch; as flint tiles, T. D. 20,127.

" calendar or advertising; as articles of earthenware, printed or decorated, T. D. 14,398.

" Carr's fire; are plain, unglazed, T. D. 23,420.

72— " cement ..... 5 cts. sq. ft.

72— " ceramic, mosaic ..... 5 cts. sq. ft.

72— " decorated earthenware ..... 5 cts. sq. ft.

72— " earthenware ..... 5 cts. sq. ft.

72— " embossed ..... 5 cts. sq. ft.

72— " enameled ..... 5 cts. sq. ft.

72— " encaustic ..... 5 cts. sq. ft.

72— " flint ..... 5 cts. sq. ft.

" etched; are tiles ornamented, T. D. 14,396.

" for draining and roofing, as plain tiles, T. D. 3,352, 21,174.

" framed, and painted; as hand painted tiles, T. D. 12,831.

72— " glazed, ornamented, hand painted, enameled, vitrified, semi vitrified, decorated, encaustic, ceramic mosaic, flint, spar, embossed, gold decorated, grooved and corrugated, and all other earthenware tiles and tiling, except pill tiles and so called quarries or quarry tiles, but including tiles wholly or in part of cement ..... 5 cts. sq. ft.

72— " gold decorated ..... 5 cts. sq. ft.

72— " grooved and corrugated ..... 5 cts. sq. ft.

72— " hand painted ..... 5 cts. sq. ft.

72— " or tiling, earthenware, mantels, friezes, and articles of every description or parts thereof composed wholly or in chief value of, except pill tiles 30%

96— " opal or cylinder glass 30%

72— " ornamented ..... 5 cts. sq. ft.

97— " paving, marble. See Marble slabs.

97— " paving, onyx. See Onyx slabs.

79— " pill. See Earthenware.

Par.

72—Tiles, plain unglazed, one color, exceeding two square inches in size ..... 1½ cts. sq. ft.
72— " quarry 20%
" ridge; as plain tiles, T. D. 21,174.
" ridge; method of measuring, T. D. 29,464.
" roofing; as tiles, T. D. 27,591.
72— " semi vitrified ..... 5 cts. sq. ft.
72— " spar ..... 5 cts. sq. ft.
72— " vitrified ..... 5 cts. sq. ft.
72—Tiling, earthenware. See Tiles ..... 5 cts. sq. ft.
" metal; enamel painted sheets, article of metal, T. D. 31,663.
96— " opal or cylinder glass 30%
Timber and lumber; distinction between, T. D. 25,439.
647— " hewn or sawed ..... Free.
647— " logs, round, unmanufactured, hewn or sawed, sided or squared, not provided for ..... Free.
648— " red cedar (Juniperus Virginiana), hewn, sided, squared, or round ..... Free.
647— " round, unmanufactured ..... Free.
647— " ship, not provided for ..... Free.
647— " sided or squared ..... Free.
" spar, round; as timber, round, unmanufactured, T. D. 7,521.
" spruce, round; as timber, round, unmanufactured, T. D. 26,753.
" teak for ship building; as ship timber, T. D. 22,058.
161—Time detectors 15%
" detectors, cases for; as watch cases, T. D. 33,376.
" locks; articles of metal, T. D. 9,978.
Tin ash; a polishing powder, T. D. 18,521.
" ash; is black oxide of tin, T. D. 23,872.
631— " bars. See Tin in bars ..... Free.
" black grain; is black oxide of tin, T. D. 23,872.
631— " black oxide of. See Tin in bars ..... Free.
631— " block. See Tin in bars ..... Free.
" chloride of, or lac spirits; a chemical salt, T. D. 12,953.
" containing 7% of impurities, as tin, T. D. 24,442.
" cuttings; articles of metal, T. D. 29,104.
" disks; articles of metal, T. D. 29,104.
" dross; as black oxide of tin, T. D. 23,872.
" dross with lead; as metal unwrought, T. D. 28,909.
" flutes or whistles; articles of metal, T. D. 17,820.
" foil; article or ware of metal, T. D. 12,435.
631— " grain. See Tin in bars ..... Free.
631— " granulated. See Tin in bars ..... Free.
631— " in bars, blocks, pigs, or grain or granulated, and black oxide of, or cassiterite ..... Free.
When the mines of the United States are producing 1,500 tons of cassiterite and bar, block, and pig tin per year, the President shall make known this fact by proclamation, and thereafter a duty of 4 cts. per pound shall go into effect.

Par.		
631—	Tin ore	Free.
631—	" oxide of, black. See Tin in bars	Free.
	" phosphor, 98% tin; as tin, T. D. 24,442.	
631—	" pigs. See Tin in bars	Free.
	" pipes, etc., old, of block tin; as tin scrap, T. D. 28,808.	
115—	" plate, articles not provided for, manufactured wholly or partly from, or in chief value of, not less than	15%
109—	" plates	15%
109—	" plates, coated with metal	15%
	" plates, lacquered; as tin plates, T. D. 6,844, 28,493.	
	" plates, nickel plated; as tin plates coated with metal, T. D. 28,493.	
	" powdered; metal unwrought, T. D. 32,880.	
65—	" salts and all other compounds and mixtures, of which tin constitutes the element of chief value	10%
631—	" scrap	Free.
	" scrap, from block tin; as tin scrap, T. D. 28,438.	
	" scrap, from new tin plates; as waste not provided for, T. D. 32,376.	
	" scruff; black oxide of tin, T. D. 23,872.	
109—	" taggers	15%
	" tetrachloride of; as lac spirits, T. D. 31,944.	
	" tubes, collapsible; as article of metal, T. D. 32,714.	
47—	Tincture of opium	60%
	Tinsel thread in hanks; as tinsel thread, T. D. 6,103.	
150—	" wire, bullions	25%
150—	" wire, made wholly or in chief value of gold, silver, or other metal	6%
150—	" wire, metal threads	25%
150—	" wire, or tinsel wire and india rubber, fabrics, ribbons, beltings, toys, or other articles	40%
	" wire; wire not over No. 8, or 26 wire gauge, or 18/1000 of an inch, is tinsel wire, T. D. 17,248.	
	Tintometers; articles of colored glass, T. D. 31,568.	
82—	Tips, lava, for burners	15%
157—	" penholders	25%
262—	Tire fabric, cotton. See Cotton tire fabric	25%
	Tires, automobile, bicycle, etc., attached to the machine, as an entirety, T. D. 29,599.	
	detached, but imported together, as an entirety, T. D. 29,599.	
	detached, and imported separately, as manufacture of rubber, T. D. 32,455.	
	" automobile, on wheels; not an entirety, tires as manufacture of rubber, and wheels as parts of automobiles, T. D. 33,194.	
142—	" iron or steel, locomotive, car, or other railway, or parts thereof	20%
102—	Titanium	15%
	Tiver in powder; a color, T. D. 21,321.	
	Tobacco; bale is unit for classification, T. D. 15,586, 15,692.	
	" boxes; smoker's articles, T. D. 32,046.	
	" clippings and cuttings; as scrap tobacco, T. D. 25,991.	

Par.

Tobacco damaged by sea water and of no commercial value; is a non importation, T. D. 26,969.
" examination of, T. D. 16,796.
181— " filler, not provided for, if unstemmed.....35 cts. lb.
if stemmed .....50 cts. lb.
181— " filler, when mixed or packed with more than 15% of wrapper tobacco, if unstemmed.....$1.85 lb.
if stemmed .....$2.50 lb.
181— " leaf, the product of two or more countries or dependencies when mixed or packed together, if unstemmed .....$1.85 lb.
if stemmed .....$2.50 lb.
404— " manufactured, reimported, if exported without payment of internal revenue tax, shall pay such tax on reimportation
" manufactured; must be packed in prescribed packages, T. D. 28,305.
183— " other, manufactured or unmanufactured, not provided for .....55 cts. lb.
381— " pouches, for smoking or chewing tobacco..... 50%
" Remedios; is filler, T. D. 11,217.
183— " scrap .....35 cts. lb.
632— " stems ..... Free.
" weighing of, T. D. 31,195.
" weight not to be ascertained to the fraction of an ounce, T. D. 17,700; but to nearest ½ pound, T. D. 31,195.
181— " wrapper, if unstemmed .....$1.85 per lb.
if stemmed .....$2.50 per lb.
642—Toilet articles, of persons arriving in the United States. See Wearing apparel ..... Free.
" cases, celluloid; pocket mirrors, T. D. 13,814.
" cases; mirror and comb in leather case; as mirrors, T. D. 32,943.
" cases or sets; according to material of chief value, T. D. 32,264.
" crayons; toilet preparations, T. D. 29,119.
48— " pastes, including theatrical grease paints and pastes, if containing alcohol.....40 cts. lb. and 60%
if not containing alcohol..... 60%
48— " powders, if containing alcohol.....40 cts. lb. and 60%
if not containing alcohol..... 60%
48— " preparations, other, if containing alcohol.40 cts. lb. and 60%
if not containing alcohol..... 60%
15— " purposes, chalk, precipitated, suitable for..... 25%
66— " soaps, perfumed 30%
unperfumed 10%
48— " waters, if containing alcohol.....40 cts. lb. and 60%
if not containing alcohol..... 60%
23—Tolidin, not medicinal and not color or dye..... 10%
9—Tolu, balsam. See Balsams.
Toluidin base; coal tar preparation, T. D. 13,570.
" hydrochlorate; coal tar preparation, T. D. 28,874.
" M; coal tar preparation, T. D. 29,339.

Par.

Toluidin sulpho acid; coal tar dye, T. D. 13,567.
" sulpho saur; coal tar dye, T. D. 13,567.
23—Toluidine, not medicinal and not colors or dyes..... 10%
22—Toluol, not medicinal and not colors or dyes..... 5%
Tomato paste; prepared vegetables, T. D. 33,313.
" sauce; prepared vegetables, T. D. 30,879.
Tomatoes, canned; prepared vegetables, T. D. 29,280.
" edible vegetable, T. D. 14,294.
Tombac buttons, are brass buttons, buttons not provided for, T. D. 31,848.
Ton, as used in tariff law is 2,240 pounds, T. D. 5,933.
122—Tongs, blacksmiths', iron or steel..... 10%
Tongue sausage; prepared meat, T. D. 7,361.
Tonic, hair; preparation used as application to the hair, containing alcohol, T. D. 25,499.
Tonka bean crystals; crude vegetable substance.
" bean crystals or powder, a crude vegetable substance, T. D. 14,386.
70— " beans .....25 cts. lb.
Tonnage duty depends on custom of port from which vessel sails, and not upon flag of vessel, T. D. 14,532.
" duty on vessels from any foreign port or place in North America, Central America, West Indies, coast of South America bordering on the Caribbean Sea, the Bermudas, the Bahamas, or Newfoundland, T. D. 7,618. Sec. 36, Act Aug. 5, 1909.
per ton 2 cts., but not to exceed 10 cts. per ton per annum.
And on all vessels from any other foreign port. Sec. 36, Act Aug. 5, 1909.
per ton 6 cts., but not to exceed 30 cts. per ton per annum.
This, however, will not apply to vessels in distress or not engaged in trade. Sec. 36, Act Aug. 5, 1909.
165—Tools, machine 15%
Machine tools as used in this paragraph shall be held to mean any machine operated by other than hand power which employs a tool for working on metal. See Machine tools.
" of trade; bicycles are not, T. D. 13,785.
" of trade; must accompany owner, T. D. 26,337.
582— " of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad. See Professional books ..... Free.
" of trade; one member of firm cannot bring in for firm, T. D. 13,789.
" of trade; performing animals, for temporary exhibition, are not, T. D. 25,215.
" of trade; trained animals are not, T. D. 30,099.
391—Tooth harrows, in whole or in parts, including repair parts.. Free.
" picks, celluloid; articles of collodion, T. D. 33,362.
174— " picks, of wood or other vegetable substance..... 25%
" picks, quill; manufacture of quill, T. D. 26,722.
48— " soaps. See Soaps.
651—Top waste, wool ..... Free.

Par.		
	Topaz; a precious stone, T. D. 6,390.	
	" busts, 4 to 6 inches high; articles of earthy or mineral substance, T. D. 13,487.	
306—	Tops, made from the hair of the Angora goat, alpaca, and other like animals	20%
164—	" sprinkler. See Sprinkler tops.	
286—	" wool	8%
	Torrone; as confectionery, T. D. 28,653.	
	Tortellini; paste or dough with cheese and meat; as macaroni, T. D. 26,516.	
	Tortoise shell buttons; shell buttons, T. D. 31,335.	
	Tow, fit only for paper stock; as paper stock, T. D. 11,708.	
	" flax, canvas made from; as flax fabric, T. D. 14,056.	
485—	" of flax	Free.
485—	" of hemp	Free.
	Toweling, Turkish, cotton; as cotton terry cloth, T. D. 25,746.	
264—	Towels, cotton, not embroidered or in part of lace	25%
	" Turkish, cotton; as cotton towels, T. D. 25,746.	
	Toxin, for use in treatment of domestic animals; importation prohibited without permit of Department of Agriculture, T. D. 33,575.	
342—	Toy marbles of whatever materials composed	35%
	Toys; accordeons having less than the usual number of keys, or costing less than 15 marks per dozen, are, T. D. 22,765, 25,110.	
342—	" and parts of toys, not composed of china, porcelain, parian, bisque, earthen, or stoneware, and not provided for	35%
	" articles of utility, are not, even though imported for children's use, T. D. 28,781, 31,540, 31,654.	
	" articles used by adults in games, are not, T. D. 26,349, 30,304, 31,115.	
	" automatic trumpeters, are, T. D. 8,632.	
	" base balls, are not, T. D. 31,923.	
	" bon bon boxes, form of animals, are, T. D. 23,311.	
	" bracelets, beaded, costing not over 7 marks per gross, are, T. D. 28,781.	
	" brooches, costing ¼ cent each, are, T. D. 30,828.	
	" camera, laughing, not, T. D. 25,554.	
	" cash boxes, small, not, T. D. 33,511.	
	" celluloid; toys, T. D. 26,657.	
	" children's furniture, is, T. D. 25,062.	
80—	" china, not decorated, etc.	50%
	decorated, etc.	55%
	" Christmas tree paper decorations, are, T. D. 31,165.	
	" compasses, advertising, not, T. D. 31,589.	
	" compasses costing ½ cent each, are, T. D. 30,314.	
79—	" crockery ware, not decorated, etc.	35%
	decorated, etc.	40%
	" curios, are not, T. D. 17,627.	
	" doll's cradles, are, T. D. 25,444.	
	" doll's fans are, T. D. 25,250.	

Par.

79—Toys, earthenware, not decorated, etc. 35%
decorated, etc. 40%
" fans, too small for use, are, T. D. 29,848.
" grotesque figures for paper weights, are not, T. D. 16,994.
" jew's harps, are, T. D. 22,096.
" lanterns, collapsible, are not, T. D. 31,675.
" lanterns, small, are, T. D. 28,626.
150— " made wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame, or lahn, and india rubber 40%
" magic lanterns, are, T. D. 22,096.
" magic paintings, are, T. D. 22,710.
" magnets, small, are, T. D. 25,385.
" mechanical show figures, are not, T. D. 31,134.
" microscopes, small, are, T. D. 28,575.
" mirrors, small, round, costing less than 1½ cents each, are, T. D. 23,563.
" mirrors, small, round, the back adapted to receive advertisement, are not, T. D. 23,563.
" mugs, diminutive, are, T. D. 26,154.
" music boxes, costing 15 francs or less, are, T. D. 22,096.
" necklaces, beaded, costing not over 11 marks per gross, are, T. D. 28,781.
" paper mottoes, are, T. D. 31,880.
" parasols, too small for use, are, T. D. 17,843.
" pin cushions, are not, T. D. 29,429.
80— " porcelain, not decorated, etc. 50%
decorated, etc. 55%
" puzzles, are not necessarily, T. D. 30,333.
" scissors, too small for use, are, T. D. 17,843.
" See Earthenware and china.
" show pieces for window exhibitions, are not, T. D. 17,492, 27,545, 31,134.
" steins, metal covers, ⅛ litre, costing not over 10 cents, are, T. D. 26,095.
79— " stoneware, not decorated, etc. 35%
decorated 40%
" Teddy bear muffs, are not, T. D. 31,540.
" tents, small, are, T. D. 25,489.
" thermometers, small, are not, T. D. 27,348.
" tin cups, cheap, are, T. D. 23,088.
" trick articles are not, T. D. 32,318, 32,422.
" valentines, are not, T. D. 25,526.
" violins, costing less than 2 marks, are, T. D. 27,557.
" violins, full size, incapable of musical use, are, T. D. 27,557.
" watch chains, costing less than 2 cents each, are, T. D. 26,335.
" watches, toy, are, T. D. 25,694.
" what are, T. D. 28,781, 29,517, 31,115, 31,453, 32,363.
" whips, children's, are, T. D. 25,565.

Par.

Toys, whips, which may be article of utility, are not, T. D. 32,274.
" whistles, pewter, costing 19 francs per gross, are, T. D. 29,049.
" whistles, small, are, T. D. 22,125.

254—Tracing cloth 30%
" cloth; selvage included in width, T. D. 29,306.

122—Track tools, iron or steel..... 10%

Tracts, 2 pages, printed matter, 4 pages, as pamphlets, T. D. 29,056.

Trade marks; must be registered with Treasury Department, for protection of owners. Sec. 27, Act Feb. 20, 1905, T. D. 26,198.
" marks; regulations for, T. D. 29,975.
" marks; articles bearing copy of any domestic manufacture cannot be entered, T. D. 19,265.
" marks; articles simulating domestic, importation prohibited. Sec. 11, Act July 24, 1897.
" marks; articles imported in violation of trade mark law cannot be seized, must be exported, T. D. 19,265.

Tragacanth gum; drug.

Tragantine; starch chemically treated, T. D. 31,075.

313—Tram, silk 15%

365—Tranks, glove. See Leather gloves.

137—Transfer paper, wet. See Paper..... 25%

Transshipment; what is, T. D. 31,481.

Traveling cases; an assortment of tools, not, T. D. 32,163.

360— " cases, leather or parchment, permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets 35%
" rolls; according to material, T. D. 23,490.
" rugs, wool; as manufacture of wool, T. D. 8,702.

Traventine; as limestone, T. D. 27,568.

Trays, pipe; as smoker's articles, T. D. 8,974.

Tree branches; chemically treated, decorative, as ornamental leaves, T. D. 25,825.
" branches; crude vegetable substance, T. D. 32,823.

Trees, Christmas; raw or unmanufactured article not provided for, T. D. 21,372.
" Christmas, rootless; raw articles not provided for, T. D. 28,429.

211— " commonly known as nursery or green house stock, not provided for 15%

211— " fruit, stocks, cuttings, and seedlings of..... 15%
" fruit, stocks, cuttings, or seedlings, grafted; nursery stock, not provided for, T. D. 31,540.

577— " imported by the Department of Agriculture or the United States Botanic Garden..... Free.

211— " ornamental, stocks, cuttings, and seedlings of..... 15%

Triangles; as musical instruments, T. D. 9,325.

Trick articles; are not toys, T. D. 32,318, 32,422.
" cigarettes; not toys, according to material, T. D. 32,318.

Par.

Tricotine, cloth of metal warp and cotton weft; according to material of chief value, T. D. 7,966.

Trimmings, and ornaments; difference between, T. D. 25,072, 25,254, 25,513.

358— " not provided for, and articles made in whole or in part of, of whatever yarns, threads, or filaments composed 60%

" straw; as manufacture of straw, T. D. 33,510.

Trinitro iso butyl xylol, is artificial musk; as chemical compound, T. D. 31,212.

Trinitro-toluol; a coal tar preparation, T. D. 26,786.

Trional; medicinal preparation, T. D. 21,360.

614—Tripoli ..... Free.

17—Troches containing chemicals, drugs, medicinal and similar substances, whether dutiable or free, not less than.. 25%

170—Trolley poles of cedar or other woods..... 10%

546—Trophies, articles actually bestowed as, and received and accepted as honorary distinctions ..... Free.

Trophoderme, harness dressing; as combination of oils, T. D. 14,520.

Trophy; prize shot gun, may be, T. D. 33,125.

489—Tropical fruit plants, for the purpose of propagation or cultivation ..... Free.

Tropoeolum seeds; flower seeds, T. D. 17,508.

Tropon; blood albumen, T. D. 21,920.

" malt; medicinal preparation, T. D. 30,047.

151—Trouser buckles, iron or steel. See Buckles..... 15%

151— " buttons, steel, and parts thereof..... 15%

Trucks, car; articles of metal, T. D. 9,688.

Truffles, artichokes, and olives, mixed; vegetables prepared, T. D. 30,208.

" in bottles; bottles pay same rates as truffles, and not under Par. 83.

199— " including the weight of immediate coverings.....2½ cts. lb.

Trumpeter, automatic; as a toy, T. D. 8,632.

Trumpets; musical instruments, T. D. 5,217.

Trunk; containing merchandise, is an unusual covering, T. D. 25,361.

" containing wearing apparel of a passenger, is a usual covering, T. D. 13,753.

" new leather, containing wearing apparel, inclosed in a wooden case, is an unusual covering, T. D. 24,622.

" sample, of commercial traveler, is a usual covering for samples, and is also a tool of trade, T. D. 7,394.

Trunks, commercial traveler's sample, are usual coverings, and also tools of trade, T. D. 7,394.

Trusses; according to material, T. D. 12,912.

Tuberculin; serum derived from animals used for therapeutic purposes, T. D. 28,036.

Tuberculinum purum; as vaccine virus, T. D. 32,905.

Tuberine; is glue, T. D. 23,561.

210—Tubers, which are cultivated for their flowers or foliage... 50 cts. per 1,000.

Par.

164—Tubes, collapsible, if not decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color 30%
if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color.. 40%
" copper and iron, manufacture of metal, T. D. 25,482.
82— " filter 30%
141— " for umbrellas, wholly or partly finished..... 35%
127— " iron or steel. See Iron or steel tubes..... 20%
127— " made from plate metal, and corrugated, ribbed or otherwise reenforced against collapsing pressure... 20%
" steel, oval, as iron or steel tubes, T. D. 10,844.
" tin, collapsible; articles of metal, T. D. 32,714.
141— " umbrella, wholly or partly finished 35%
Tubing, iron or steel, flexible, galvanized; as flexible metal, T. D. 27,022.
127— " metal, flexible. See Metal tubing 20%
" pneumatic, organ, lead; as lead pipe, T. D. 33,511.
" steel, for hypodermic syringes; as iron or steel tubes, T. D. 29,119.
316—Tubings, silk. See Silk ribbons..... 45%
127—Tubular tanks or vessels for holding gas, liquids, or other materials, whether full or empty..... 20%
358—Tuckings, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of..... 60%
210—Tulips, bulbs .....$1.00 per 1,000.
633—Tungsten bearing ores of all kinds..... Free.
102— " or wolfram metal 15%
373—Tuning forks 35%
373— " hammers 35%
Turkey red; a color, T. D. 3,500.
" red oil; alizarine assistant, T. D. 12,181.
Turkeys, domesticated; as poultry, T. D. 30,388.
Turkish towels, cotton; as cotton towels, T. D. 25,746.
634—Turmeric ..... Free.
212—Turnip seed .....3 cts. lb.
Turnips; are perishable, T. D. 32,071.
Turpentine, chian, crude; crude resin, T. D. 5,411.
" chian, prepared; medicinal preparation, T. D. 4,701.
635— " spirits of ..... Free.
" spirits of, oxidized; medicinal preparation, T. D. 25,067.
635— " Venice ..... Free.
Turquoise; as a semi precious stone, T. D. 22,588.
" talismans; manufacture of semi precious stones, T. D. 22,588.
Turron; as confectionery, T. D. 5,954.
Turtle meat, dried; prepared meat, T. D. 14,606.
" meat put up at sea on American vessel; as product of American fishery, T. D. 17,257, 22,083.
" shells, polished; as shells manufactured, T. D. 24,809.
" skin, pieces of; as animal integument, T. D. 33,511.
" stuffed, shell polished, manufacture of shell, T. D. 25,526.
[illegible]—Turtles ..... Free.

Par.

369—Tusks, ivory, in their natural state, or cut vertically across the grain only, with the bark left intact..... 20%

Tutuila; merchandise shipped from, not subject to duty, T. D. 23,540, 23,759.

" merchandise shipped to, not entitled to drawback, T. D. 23,223.

" merchandise cannot be withdrawn from bonded warehouse for exportation to, T. D. 23,367.

Tweezers, platinum pointed, platinum chief value; as apparatus of platinum for chemical use, T. D. 13,687.

Twigs, bitter sweet; drugs, T. D. 32,767.

336— " brooms made of 15%

Twilled fabric; what is, T. D. 27,632, 32,320.

415—Twine, binding. See Binding twine.

" cotton; as cotton cords, T. D. 27,916.

" gilling, flax; as flax twine, T. D. 12,318.

" is a double and retwisted thread, T. D. 700.

650— " paper, for binding wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals..... Free.

" seine, flax; as flax twine, T. D. 6,467, 12,364.

269—Twines, flax, hemp, or ramie, made from yarn not finer than 5 lea or number 20%

if finer than 5 lea or number..... 25%

313—Twist, silk 15%

386—Two or more rates of duty applicable to any imported article, it shall pay duty at the highest of such rates.

Tyne canvas; manufacture of flax. See Canvas, Tyne, T. D. 17,344.

Type ashes; as lead dross, T. D. 22,333.

160— " metal 15%

" metal must contain 9% or over of antimony, T. D. 28,511.

637— " old and fit only to be remanufactured..... Free.

" written sheets; are manuscript, T. D. 19,535.

160—Types 15%

" brass; as types, T. D. 28,910.

426— " for the use and benefit of the blind exclusively..... Free.

441—Typesetting machines, in whole or in parts, including repair parts ..... Free.

Typewriter ribbons; are ribbons, T. D. 31,495.

441—Typewriters, in whole or in parts, including repair parts.. Free.

U

52—Ultramarine blue. See Blue..... 15%

Ulva plumes; ornamental leaves, T. D. 27,591.

55—Umber and umber earths 5%

" in tubes; artists' colors, T. D. 10,869.

141—Umbrella and parasol ribs, composed in chief value of iron, steel, or other metal, in frames or otherwise..... 35%

141— " and parasol stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise..... 35%

Par.

Umbrella baskets or stands, of willow; as baskets of wood, T. D. 33,217.
" giant, paper; as manufacture of paper, T. D. 18,729.
" handles; according to material, T. D. 23,089, 24,995.
" handles, agate; manufacture of agate, T. D. 26,356.
" handles; are not included in Par. 383, T. D. 23,089.
" handles, beaded; as bead articles, T. D. 26,670.
" handles, celluloid; articles of collodion, T. D. 23,089; the dutiable weight is the total weight of the handle, T. D. 31,296.
" handles, crocidolite; manufacture of semi precious stone, T. D. 25,083.
" handles, gallilith; manufactured articles not provided for, T. D. 26,733, 30,725.
" handles, imitation of gold stone; as manufacture of paste, T. D. 26,356.
" handles, onyx; manufacture of onyx, T. D. 26,356.
" handles, precious metals set with precious stones; according to material of chief value, T. D. 29,304.
648— " handles, rough sticks for..... Free.
" handles, set with imitation precious stones; are not jewelry, according to material of chief value, T. D. 26,814.
" handles, tiger eye; manufacture of semi precious stone, T. D. 25,083.
" knobs, metal and porcelain; according to material of chief value, T. D. 17,327.
" sticks with celluloid handles; as umbrella sticks, T. D. 26,154.
" sticks, wood, sawed only; wood unmanufactured, not provided for, T. D. 22,142.
141— " tubes, wholly or partly finished..... 35%
383—Umbrellas, covered with material other than paper or lace, not embroidered or appliqued..... 35%
383— " sticks for 30%
648— " sticks for, of wood, in the rough, or cut into lengths suitable for ..... Free.
Umeboshi; fruit preserved in its own juice with salt; as fruit preserved in its own juice, T. D. 32,979.
Umezuki; fruit preserved in its own juice with salt; as fruit preserved in its own juice, T. D. 32,979.
Unclaimed goods are sold after one year to highest bidder, to recover duties and charges, T. D. 4,787, 7,676, 8,542, 11,961, 13,269, 13,451, 23,163.
" goods; distribution of proceeds of sale, T. D. 17,556, 18,681, 19,002.
" goods, if sold, pay duty due at date of importation, T. D. 15,787, 15,788, 19,185.
" goods may be entered at any time before sale on payment of a sum equal to duty and all charges, T. D. 16,365.
" goods, remainder of proceeds of sale, if any, is payable to consignee on application, T. D. 14,279.

Par.

Unclaimed goods which are perishable may be sold on wharf, T. D. 5,201.

Undervaluation of more than 75 per cent. shall be held to be presumptively fraudulent. Sec. III, Par. I.

" of more than 75 per cent. must be followed by seizure, T. D. 16,672.

" fraudulent, must be reported to Secretary, T. D. 16,619.

" ignorance of, by importer, will not affect assessment of additional duty, T. D. 2,596.

" importer must appear and explain when summoned.

" of goods paying specific duty, not based on value, does not subject them to the additional duty, T. D. 3,483, 3,519.

" of goods paying specific duty based on value renders them subject to additional duty, except when the undervaluation would not have affected the amount of duty, T. D. 16,917, 17,113, 17,154.

" proposal of a compromise of a claim growing out of, presents a proper case for a petition of remission, T. D. 1,675.

261—Underwear, cotton or other vegetable fiber, not provided for, made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace or crochet or as are embroidered and not including stockings, hose and half hose..... 30%

317— " silk, or silk and rubber, articles of wearing apparel of every description 50%

291— " wool, articles of wearing apparel of every description.. 35%

261— " cotton, knit. See Cotton shirts..... 30%

" fish net, flax and cotton, with knit anklets and wristlets; as underwear, knit, cotton or other vegetable fiber, T. D. 24,662.

385—Unenumerated articles, manufactured 10%

385— " articles, unmanufactured 15%

386— Each and every imported article, not enumerated in this section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned.

If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty.

On articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the

Par.

highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value.

The words "component material of chief value," wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article.

If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

Uniforms of marine officers; are not tools of trade, T. D. 12,069.

Union fabrics, cotton and flax; cotton chief value, as manufacture of cotton, T. D. 22,396.

flax chief value, as flax woven fabrics, T. D. 24,724.

mercerized, are not covered by Par. 252, T. D. 31,543.

261— " suits, cotton, knit. See Cotton shirts..... 30%

United States; articles for, not provided for as free, are dutiable, T. D. 16,553, 19,078.

" States, Department of Agriculture; articles for. See T. D. 10,603, 14,857, 19,010, 22,281.

" States, books for, T. D. 18,258, 31,372.

640—Unleavened wafers ..... Free.

385—Unmanufactured articles, not enumerated or provided for... 10%

Upholsterer's nails, leather heads; according to material of chief value, T. D. 33,481.

" needles; hand sewing needles, T. D. 13,502.

258—Upholstery goods, cotton, or other vegetable fiber, Jacquard figured, in the piece or otherwise..... 35%

359— " leather, enameled 10%

" pins; manufactures of round steel wire, T. D. 28,438.

Uranium and sodium acetate; as uranium salt, T. D. 27,674.

" oxide natron; as uranium salts, T. D. 4,293.

638— " oxide of ..... Free.

638— ' salts of ..... Free.

18—Urea 25%

Urethane; alcoholic medicinal preparation, T. D. 13,701.

Urine substitute; as soda ash, T. D. 25,298.

Urinometers; articles of blown glassware, T. D. 25,309.

Ursol; coal tar preparation, T. D. 17,738.

Urotropin; medicinal preparation, T. D. 25,239.

134—Utensils, table, kitchen, and hospital, or other similar hollow ware composed of iron or steel, enameled or glazed with vitreous glasses 25%

134— " table, kitchen, and hospital, or other similar hollow ware composed wholly or in chief value of aluminum. 25%

573— " philosophical and scientific. See Philosophical utensils.

V

Par.

Vaccine anthrax or blackleg; as vaccine virus, T. D. 22,637.
" hog cholera; vaccine virus, T. D. 29,407.
" sero, streptococcus; serum derived from animals, for therapeutic purposes, T. D. 31,727.
" typhoid, staphylococcus, gonococcus; as vaccine virus, T. D. 31,727.
400— " virus ..... Free.
Valentines; according to material, T. D. 4,269.
" are not toys, T. D. 25,526.
" lithographed; as lithographic prints, T. D. 25,526.
46—Valerian oil, not containing alcohol..... 20%
Valerianic ether; as fruit ether, T. D. 9,205.
639—Valonia ..... Free.
" extract; a vegetable extract used in tanning, T. D. 29,715.
Value of goods manufactured in one country, but purchased in another, is market value in principal markets of the country where purchase is made, T. D. 12,780.
" dutiable, is market value in principal markets of country from whence imported, T. D. 9,714, 19,055.
" dutiable, includes coverings, containers, cost of packing, putting goods into condition for shipment. Sec. III, Par. R.
" appraised by Board of General Appraisers is final, T. D. 13,941.
" entered, cannot be changed after appraiser has taken action. See T. D. 29,513.
" appraised, Department cannot interfere with appraisers in determining, T. D. 7,095, 11,100.
" invoice and entered are conclusive against importer, T. D. 10,329, 12,667.
" increased on invoice or entry to secure a lower rate of duty, is false and fraudulent, and will not control classification, T. D. 4,913.
" found on reappraisement does not control future importations, T. D. 18,082.
" invoice of purchased or consigned goods may be added to or deducted from on entry, to make market value at time of exportation. Sec. III, Par. I.
" invoice must be determined by collector, T. D. 11,880.
" invoice will not be reduced if payment is made in abraded or mutilated coins, T. D. 3,571.
" of goods paying a rate based on value does not include cost of free coverings, T. D. 13,512, 19,015, 22,462, 22,469.
" of goods challenged by U. S. consul, T. D. 16,245.
" of goods in warehouse at time of passage of tariff act of 1909 is not to be ascertained as prescribed by said act, T. D. 29,999.
" where no foreign market value can be ascertained, may be based on American selling price. Sec. III, Pars. L. and R.

Par.

Value shown by consular invoice on entry cannot be amended by producing corrected consular invoice after appraisement, T. D. 29,513.

" taken on a consular invoice furnished to cancel bond, cannot be amended by producing a corrected consular invoice, T. D. 29,931.

" dutiable is the value returned by the appraiser; collector must liquidate thereon unless reappraisement duly asked for, T. D. 27,458.

" invoice, entered, appraised, and dutiable, defined, T. D. 9,714.

" market; what is, T. D. 27,204, 31,353.

" dutiable, of weighable goods paying an ad valorem duty, T. D. 25,767.

" for duty; as to ignoring less than 50 cents, and taking 50 cents and over as $1, T. D. 27,716.

530—Vamps, shoe, leather ..... Free.

" slipper, embroidered in the piece; as articles embroidered, T. D. 17,060.

Van containing effects is not entitled to free entry as container or covering, T. D. 21,893, 22,740, 23,534, 23,817.

" foreign manufacture, containing merchandise which is free, must pay duty or be exported, D. L., Mar. 15, 1911; bond may be given to export empty within 30 days, D. L., Mar. 29, 1911.

Vanadium ore; crude mineral substance, T. D. 28,467.

Vandyke brown; a color, T. D. 9,090.

70—Vanilla beans .....30 cts. lb.

" beans in alcohol; as vegetable objects in alcohol, T. D. 6,481.

70—Vanillin .....10 cts. oz.

356—Vanity cases, metal. See Jewelry..... 60%

Varnish, black; coal tar preparation, T. D. 25,551.

" brewer's compound; as spirit varnish, T. D. 3,484.

" imitation, 1½ lbs. shellac to gallon of spirits; an alcoholic compound, T. D. 4,549.

" iron, color of lac; as varnish, T. D. 2,039.

" Japanese metallico; as varnish, T. D. 7,131.

" ruby; as varnish, T. D. 25,385.

" shellac; spirit varnish, T. D. 5,300.

58—Varnishes, including so-called gold size or japan..... 10%

58— " spirit, containing less than 10% of methyl alcohol of the total alcohol contained therein.....$1.32 gal. and 15%

Varnolette; chemical compound, T. D. 22,591.

98—Vases, alabaster 45%

98— " breccia 45%

" bronze or other metal; as articles of the metal of which composed, T. D. 24,674.

" cloisonne, or enameled copper; as articles of copper, T. D. 22,076.

" earthenware, decorated with metal; as decorated earthenware, T. D. 33,560.

Par.		
	Vases, glass and metal; according to material of chief value, T. D. 27,090.	
98—	" marble	45%
98—	" onyx	45%
578—	" platinum, and parts thereof, for chemical uses	Free.
80—	" See Earthenware and china.	
	" Wedgewood; are usual coverings for sauces, T. D. 13,513.	
	" with stands; are dutiable as entireties if the stand was designed for the vase, T. D. 33,833.	
545—	Veal, fresh or prepared	Free.
	Vegetable applies only to certain classes of plants used as articles of food for man or beast, T. D. 10,746.	
53—	" black	15%
	" butter; cocoa butter substitute, T. D. 33,789.	
254—	" fiber and silk cloth, vegetable fiber chief value	30%
273—	" fiber, carpets, and carpeting (except cotton)	30%
	" fiber, cut into lengths, is crude, T. D. 32,858.	
	" fiber, dressed; manufactured article not provided for, T. D. 24,860.	
	" fiber, dyed; manufactured article not provided for, T. D. 27,508.	
	" fiber, knotted; manufactured article not provided for, T. D. 31,498.	
284—	" fiber, manufactures of, not provided for	35%
273—	" fiber mats (except cotton)	30%
273—	" fiber rugs (except cotton)	30%
	" flour; manufactured article not provided for, T. D. 31,478.	
	" green; a stain, T. D. 28,833.	
	" gum, for chewing gum; as chicle by assimilation, T. D. 30,165.	
339—	" ivory buttons, in sizes 36 lines and larger	35%
	below 36 lines	45%
369—	" ivory, manufactures of, not provided for	35%
16—	" objects immersed or placed in, or saturated with alcohol, except perfumery and spirit varnishes, if containing 20% of alcohol or less	10 cts. lb. and 20%
	containing more than 20% and not more than 50% of alcohol	20 cts. lb. and 20%
	containing more than 50% of alcohol	40 cts. lb. and 20%
30—	" origin, extracts of. See Extracts	⅜ ct. lb.
	" pepsin; medicinal preparation, T. D. 11,350, 13,581.	
	" red; extract of vegetable origin suitable for coloring, T. D. 30,800.	
552—	" substances, crude or unmanufactured, not otherwise provided for	Free.
497—	" substances, fibrous, not dressed or manufactured in any manner, and not provided for	Free.
498—	" tallow, commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not provided for	Free.
641—	" wax	Free.

Par.

Vegetable yellow; extract of vegetable origin suitable for coloring, T. D. 30,800.

Vegetables canned; as vegetables prepared, T. D. 31,274.

" canned, decayed; allowed for as decayed, T. D. 24,945, 30,447.

" decayed, regulations as to allowance for on decayed fruit extended to, T. D. 30,816. See Fruit, decayed.

" dried, and strung for transportation; as vegetables in natural state, T. D. 26,863.

" dried; are in natural state, T. D. 31,380.

" hermetically sealed; as vegetables prepared, T. D. 29,984.

200— " if cut, sliced or otherwise reduced in size, not provided for 25%

200— " if packed in brine, not provided for..... 25%

200— " if packed in oil, not provided for..... 25%

200— " if packed in salt, not provided for..... 25%

200— " if parched or roasted, not provided for..... 25%

200— " if pickled, not provided for 25%

" imitation or artificial; at rate of material of chief value, T. D. 27,296.

215— " in their natural state, not provided for..... 15%

200— " prepared in any way, not provided for..... 25%

" See Drugs.

" sliced and dried; as vegetables sliced, T. D. 31,788.

" what are, T. D. 29,501, 31,215.

398—Vehicles of persons emigrating to the United States, and actually owned and used by them for the purpose of such emigration ..... Free.

Veil pins; are jewelry, T. D. 33,536.

358—Veilings, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of..... 60%

358—Veils, of whatever yarns, threads, or filaments composed, and articles made in whole or in part of..... 60%

568—Vellum ..... Free.

" book covers, old, for gold beaters molds; as vellum, T. D. 27,393.

Velours are pile fabrics of the class technically and commercially known as plushes, T. D. 20,246.

" cotton; cotton pile fabrics, T. D. 26,447.

" jute; as jute pile fabrics, T. D. 19,482.

" silk; as silk pile fabric, T. D. 31,756.

Veluvim white; as enamel paint, T. D. 32,243.

257—Velvet ribbons, cotton or other vegetable fiber, except flax, hemp, or ramie 40%

314— " ribbons, silk 50%

257—Velveteens, cotton or other vegetable fiber, except flax, hemp, or ramie, and articles or manufactures of..... 40%

309—Velvets, alpaca, hair, and articles made of..... 45%

309— " Angora goat hair, and articles made of..... 45%

" buttons; as buttons not provided for, T. D. 11,358.

Par.

257—Velvets, cotton or other vegetable fiber, except flax, hemp, or ramie, and articles or manufactures of. See Cotton plushes 40%

" panne; are plushes, T. D. 29,158.

314— " silk 50%

288— " wool, and articles made from. See Wool plushes.... 40%

Veneer, ivory, for piano keys; manufacture of ivory, T. D. 9,033.

169—Veneers of wood 15%

" tissue of wood pasted on paper; as wood veneer, T. D. 31,757.

Venetian mosaics, articles of glass and gold, gold chief value; articles of gold, T. D. 11,402.

55— " red 10%

635—Venice turpentine ..... Free.

227—Venison .....1½ cts. lb.

Veratrin; alcoholic medicinal preparation, T. D. 13,061.

Verde de Prato; as marble, T. D. 17,960.

421—Verdigris ..... Free.

" distilled; as acetate of copper, T. D. 8,593.

" grapes; acetate of copper, T. D. 26,939.

Verditer; a color not provided for, T. D. 1,705.

191—Vermicelli, and all similar preparations.....1 ct. lb.

59—Vermilion reds. See Reds.

Vermilionette; as vermilion red containing quicksilver, T. D. 14,306.

244—Vermuth. See Wines, still.

" allowance made for leakage, T. D. 30,879.

" not subject to provision of Par. 244 as to non allowance for breakage, leakage or damage, T. D. 30,509, 33,133.

Vessels built in the United States, all materials necessary for the repair of their machinery may be imported free of duty. Sec. 5, Act Aug. 5, 1909. For regulations see T. D. 32,956.

" built in the United States for foreign account and ownership; material of foreign production which may be necessary for the construction of, material necessary for the building of their machinery, articles necessary for their outfit and equipment, may be imported free under bond. Sec. IV, Par. J, Sub Sec. 5.

" built in the United States for the purpose of being employed in the foreign or domestic trade; material of foreign production which may be necessary for the construction of, material necessary for the building of their machinery, articles necessary for their outfit and equipment, may be imported free under bond. Sec. IV, Par. J, Sub Sec. 5.

" now or hereafter registered under the laws of the United States, articles of foreign production needed for the repair of, may be withdrawn from bonded warehouse free of duty. Sec. IV, Par. J, Sub Sec. 6.

Par.

Vessels of the United States; material of foreign production which may be necessary for the construction of, material necessary for the building of their machinery, articles necessary for their outfit and equipment, may be imported free under bond. Sec. IV, Par. J, Sub Sec. 5.

" owned or used by the United States, articles of foreign production needed for the repair of, may be withdrawn from bonded warehouse free of duty. Sec. IV, Par. J, Sub Sec. 6.

" construction and repair of, under Sec. IV, Par. J, Sub Secs. 5 and 6, lead may be withdrawn from bonded smelter for, T. D. 33,095.

" built in United States for foreign account are entitled on export to a drawback equal to duties paid on all imported materials used, T. D. 10,983. Sec. 19.

" foreign, goods may not be imported in, without being liable to forfeiture. Sec. IV, Par. J, Sub Sec. 2. But this provision does not apply if the vessel is from a country not maintaining a similar regulation against vessels of the U. S. Sec. IV, Par. J, Sub Sec. 3.

" foreign built and broken up in the United States, material not subject to duty, T. D. 21,342.

" drawback on materials used in construction. Sec. IV, Par. O.

" repairs to abroad, dutiable. Sec. 3,114, R. S., T. D. 21,670, 23,069, 24,932, 26,303..... 35%

" repairs to yacht while abroad, not dutiable under Sec. 3,114, R. S., T. D. 4,154.

" sea stores, excessive, are dutiable, whether landed or not, T. D. 11,301.

" sea stores, collector and naval officer are the only judges of what are excessive.

" sea stores are not ship's stores, but are the stores taken on board for the health and subsistence of passengers and crew, T. D. 26,864, 28,935.

" foreign, materials for repair of, are subject to duty, T. D. 11,220, 11,629, 11,659, 11,893.

" from free port, entering and clearing at another port en route, pay tonnage dues, T. D. 11,949, 14,531.

" of United States in foreign trade can withdraw supplies from bonded warehouses free, T. D. 6,532.

" of United States cannot use boilers taken from a foreign wreck, T. D. 16,150.

" of United States, materials for, become dutiable if two consecutive months in coastwise trade, T. D. 17,646.

" of United States, sold to foreigners, entitled to registry if purchased by Americans, T. D. 17,873.

" of war, foreign, are granted all the rights and privileges accorded to American war vessels in the countries they represent, T. D. 13,111, 13,467, 22,777, 22,844, 23,066. Sec. IV, Par. K.

Par.

Vessels pay tonnage dues according to the custom of the port from which they sail, T. D. 14,532.
" pleasure. See Yachts.
" preserving and anti-fouling compositions are materials for, T. D. 15,254.
" recording bills of sale of, T. D. 16,899.
" sunken; merchandise on vessels sunken 2 years and abandoned by owner may be imported free. Sec. IV, Par. L.
" tonnage duties. See Tonnage duties.
" withdrawing supplies from bonded warehouse must withdraw entire packages, T. D. 13,859.
" wrecked, cargo abandoned 2 years. Sec. IV, Par. L.. Free.
" foreign, broken up; equipment and stores of landed for consumption, are dutiable, T. D. 17,870.
" afloat, entered and tonnage paid, afterward broken up into scrap, is not dutiable as merchandise, T. D. 31,898.
125— " cast iron 10%
127— " cylindrical or tubular, for holding gas, liquids, or other material, whether full or empty..... 20%
" cylindrical or tubular, filled, when cut or destroyed to remove the contents, and have no value, are not covered by Par. 129 but are free or dutiable as usual coverings, T. D. 31,596.
" Par. 127 refers to containers in part metal, of such permanent construction, when empty may be put to similar use, and having a value for such purpose, T. D. 31,577.
" second hand, but capable of further use, are covered by T. D. 32,542.
" tin or light sheet iron, are not covered by Par. 129, T. D. 33,145.
578— " platinum, and parts thereof, for chemical use..... Free.
" wrecked in waters of United States, abandoned and after two years. Sec. IV, Par. L..... Free.
Vestments, priest's, may be personal effects, T. D. 26,875.
261—Vests, cotton, knit. See Cotton shirts..... 30%
Vesuvin; as coal tar dye, T. D. 616.
Vetches seed; as grass seed, T. D. 27,306.
Veterinarians' scalpels; articles of metal, T. D. 27,801.
83—Vials, glass. See Glass bottles.
Vichy lozenges; medicinal preparation, T. D. 1,646.
" salts; as mineral salts, T. D. 9,715.
Vicker's size, is glue size, T. D. 24,950.
Vienna lime; as lime, T. D. 32,751.
329—Views, American. See Paper, American views.
Vinaigrette flasks, made of or decorated with precious metal; are commonly known as jewelry, T. D. 25,311.
Vinegar, currant; fruit juice, T. D. 32,780.
" distilled or essence of, is acetic acid, T. D. 3,964, 4,378.
236— " per proof gallon ..... 4 cts.

Par.

The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

Vinegar of greater than standard strength; increase rate of duty proportionately, T. D. 15,643.

" of less than standard strength; same rate as for standard, T. D. 33,389.

" raspberry; fruit juice, T. D. 31,832.

211—Vines, commonly known as nursery or greenhouse stock, not provided for 15%

211— " deciduous 15%

211— " evergreen 15%

Vineyard leaves, pickled; as pickles, T. D. 29,283.

Vinolia cream; as medicinal preparation, T. D. 16,342.

Vino de Salud; as medicinal preparation, T. D. 16,412.

" nutritivo de carne; an alcoholic medicinal preparation, T. D. 26,790.

Vinotanin; as tannic acid, T. D. 16,437.

Violet; a coal tar color, T. D. 8,802.

" leaves, extract of; product used in manufacturing perfumes, T. D. 29,119.

Violets, crystallized; as confectionery, T. D. 30,234.

" pastilles; as confectionery, T. D. 30,234.

Violin blocks, roughly planed; as wood unmanufactured, T. D. 25,411.

" bows; parts of musical instruments, T. D. 27,561.

" bows, hair for; animal hair unmanufactured, T. D. 15,686.

" cases; parts of musical instruments, T. D. 27,561.

" frogs; parts of musical instruments, T. D. 12,952.

" necks; parts of musical instruments, T. D. 29,449.

" necks, not completely fitted for use; parts of musical instruments, T. D. 33,873.

" rests; parts of musical instruments, T. D. 25,538.

375— " rosin, in boxes, cases or otherwise..... 10%

" strings; strings for musical instruments, T. D. 13,234.

Violins, costing less than 2 marks; as toys, T. D. 27,557.

" may be household effects, T. D. 30,477.

" may be personal effects, T. D. 25,680.

Virus, for use in treatment of domestic animals; importation prohibited without permit from Department Agriculture, T. D. 33,575.

" rat; manufactured article not provided for, T. D. 28,104.

400— " vaccine ..... Free.

Viscelline; as artificial horse hair, T. D. 32,354.

Viscose bottle caps, as metal bottle caps by assimilation, T. D. 33,591.

" manufactured article not provided for, T. D. 33,591.

Vises; articles of metal, T. D. 3,536.

Visors, cotton; wearing apparel, T. D. 28,687.

Vispars; brooms made of twigs, T. D. 27,458.

Vitran; chemical compound, T. D. 29,099.

Par.

421—Vitriol, blue, or sulphate of copper..... Free.
387— " oil of ..... Free.
Voile; as veiling, T. D. 28,502.
Voltmeters; may be scientific instruments, T. D. 24,019.
558—Vomica, nux ..... Free.
Vouray; still wine, T. D. 32,297.
Vulcan black; as lamp black, T. D. 27,705.

W

Wadding, wool; manufacture of wool, T. D. 28,181.
350—Wads, gun, of all descriptions..... 10%
194—Wafers, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value..... 25%
340— " cork, over 5/16 inch in thickness.....12 cts. lb.
5/16 inch or less in thickness.....15 cts. lb.
" for medicine; as wafers unleavened or not edible, T. D. 18,315.
" licorice; confectionery, T. D. 28,741.
" material in sheets, fish food; manufactured article not provided for, T. D. 6,516.
" medicated; as medicinal preparation, T. D. 2,506.
417— " not provided for ..... Free.
640— " unleavened or not edible..... Free.
647—Wagon blocks, wood, rough hewn, sawed, or bored, not provided for ..... Free.
391—Wagons, in whole or in parts, including repair parts..... Free.
398— " or other vehicles of persons emigrating to the United States, and actually owned and used by them for the purpose of such emigration ..... Free.
Wah san; Chinese edible vegetable, T. D. 30,934.
151—Waistcoat buckles, iron or steel. See Buckles..... 15%
Waist fronts; as partly made wearing apparel, T. D. 27,665.
383—Walking canes, finished or unfinished..... 30%
" canes; are dutiable Par. 383, for whatever purpose used, T. D. 31,207.
" canes, bamboo; as walking canes, T. D. 27,937.
" canes; electric light handles, walking canes, T. D. 32,272.
648— " canes, sticks for, of wood, in the rough, or cut into lengths suitable for ..... Free.
" canes; with cigar lighter, walking canes, T. D. 33,088.
Wall papers, printed; as paper hangings, T. D. 4,437.
" pockets, lithographed; as lithographic prints, T. D. 32,884.
" pockets, not lithographed; as manufacture of paper, T. D. 32,943.
" pockets with thermometers; as an entirety, according to material of chief value, T. D. 32,823.
Walnut, black; is cabinet wood, T. D. 2,044.
Walnuts, green, in brine; as pickled nuts, T. D. 30,585.
224— " of all kinds, not shelled.....2 cts. lb.
shelled .....4 cts. lb.

Par.

Walrus hides, tanned, but not finished; as leather not provided for, T. D. 30,887.
" tusks, manufacture of; as manufacture of ivory, T. D. 28,438.
Warabe; Japanese edible vegetable, T. D. 27,020.
Wardrobes, dolls; as toys, T. D. 3,871.
Warehouse, entry, original importer and his bondsmen are responsible for duties on, until paid, T. D. 2,634, 22,417.
" casks containing wines which are liable to sour may be refilled from other casks of same importation, on which duties have been paid, T. D. 4,281.
" champagne cannot be repacked in, T. D. 15,945.
" class 6, disposition of goods in, when discontinued, T. D. 17,025.
" delivery of goods in, will be refused until previous withdrawals are paid, T. D. 7,376.
" discontinuance of manufacturing, T. D. 17,025.
" entry for, cannot be made at ports where there is no warehouse, T. D. 1,885.
" entry may be made for any portion of an invoice not less than an entire package, or not less than one ton of merchandise in bulk. Art. 467, Cust. Regs., 1908.
" establishment of manufacturing, T. D. 15,442. Sec. IV, Par. M.
" free goods cannot be entered for, T. D. 9,468.
" goods entered for and bond given are constructively in, T. D. 371, 1,287.
" goods manufactured in, cannot be transferred to another, T. D. 13,273.
" goods in, more than three years, must be treated as abandoned, and sold, T. D. 12,494, 12,862.
" goods in, are held under Government control for duty purposes only, T. D. 13,843.
" goods in, cannot be transferred from one package to another, unless necessary for the preservation of the contents, T. D. 2,186.
" perishable goods, gunpowder, or other explosive substances, except firecrackers, cannot be warehoused. Art. 238, Cust. Regs., 1908.
" receipts cannot be accepted as evidence of ownership, T. D. 14,002, 17,796.
" manufacturing; may withdraw by products and pay duty on, T. D. 30,516.
" manufacturing; may withdraw worthless waste, and destroy same, T. D. 30,458.
" goods withdrawn from, and exported to evade 3 year provision, not an exportation; on reimportation dutiable on original value, T. D. 29,529, and weight, T. D. 31,143, and not entitled to warehouse privilege, T. D. 29,432.
Warina; Japanese edible vegetable, T. D. 27,070.
250—Warps, or warp yarn, cotton. See Cotton thread.

Par.

Warps, silk; as spun silk, T. D. 14,146.

52—Wash blue containing ultramarine..... 15%

" blue; without ultramarine, a coal tar color, T. D. 13,060.

" cake; a preparation used as an application to the hair, T. D. 23,679.

264— " rags or cloths, cotton, not embroidered nor in part of lace 25%

340—Washers, cork, over 3/16 inch in thickness.....12 cts. lb.

3/16 inch or less in thickness.....15 cts. lb.

" fast nut; as lock washers, T. D. 30,933.

123— " iron or steel 5%

123— " lock, iron or steel..... 30%

" of metal other than iron or steel; as articles of the metal of which composed, T. D. 32,830.

Washing crystals; as sal soda, T. D. 13,060.

" crystals of soda and borax; as chemical mixture, T. D. 4123.

Washtubs, porcelain; as articles of porcelain, plain white or decorated, as may be, T. D. 7,022, 13,616.

Waste, artificial silk, carded; as cotton card laps, T. D. 33,872.

" artificial silk, combed; as cotton sliver by assimilation, T. D. 33,473.

" artificial silk; waste not provided for, T. D. 27,937.

" linen thread; as paper stock, T. D. 25,778.

" Babbitt metal bearings and other parts, worn out; as waste not provided for, T. D. 31,478.

566— " bagging, used chiefly for paper making..... Free.

651— " bur ..... Free.

651— " card ..... Free.

464— " cork ..... Free.

467— " cotton ..... Free.

250— " cotton, manufactured or otherwise advanced in value.. 5%

" cotton, mixed with wool waste; as wool waste, T. D. 21,409.

" cotton; what is, T. D. 27,453.

" cotton, 1% wool, being mill sweepings; as cotton waste, T. D. 26,519.

" flax card; as paper stock, T. D. 14,048.

566— " flax, used chiefly for paper making..... Free.

" from water proof garments; as wool waste, T. D. 15,550.

" fur; as waste not provided for, T. D. 6,736.

651— " garnetted ..... Free.

" hare's fur; as waste not provided for, T. D. 17,155.

566— " hemp, used chiefly for paper making..... Free.

" is refuse or material that is unmerchantable and is used for purposes for which the merchantable material of the same class is not suitable, T. D. 25,791, 30,011.

" a by product which has a definite use, ceases to be waste, and becomes an unenumerated article, T. D. 10,951.

Par.

Waste, Par. 384, applies only to such waste as comes from merchandise which is dutiable, T. D. 27,591.

" damaged merchandise is not, T. D. 30,803.

" which is a crude metallic mineral substance, is dutiable as such crude metallic mineral substance, T. D. 33,055.

" does not cease to be the material which composes it for tariff purposes, hence an article made of the waste is dutiable as an article made of the material, T. D. 33,277.

566— " jute, used chiefly for paper making..... Free.

" linen thread; as paper stock, T. D. 25,444.

" linen, used for packing; as waste not provided for, T. D. 12,454.

384— " not provided for 10%

408— " of bagging for cotton, gunny cloth, or of plain woven jute fabrics of single yarns, suitable for the manufacture of paper ..... Free.

" of iron hoop bands or of celluloid sheets, of American manufacture; free as American manufacture returned, T. D. 26,865.

" organzine; silk waste, T. D. 32,379.

566— " used chiefly for paper making..... Free.

" photographer's silver; as waste not provided for, T. D. 31,207.

" pyroxylin, small sheets of; as compound of pyroxlin, T. D. 17,943.

566— " rope, used chiefly for paper making..... Free.

651— " roving ..... Free.

651— " rug ..... Free.

" shoddy; as shoddy, T. D. 24,517.

599— " silk ..... Free.

651— " slubbing ..... Free.

" sponge; as waste not provided for, T. D. 24,249.

" starch; manufactured article not provided for, T. D. 6,949.

13— " tea, for manufacturing purposes in bond.....1 ct. lb.

" thread, mixed, cotton 90%, jute 10%, as cotton waste; if in equal proportions, as waste not provided for, T. D. 27,493.

651— " thread, wool ..... Free.

651— " top ..... Free.

651— " yarn ..... Free.

651—Wastes, wool, top, card, slubbing, roving, ring, yarn, bur, thread, garnetted, and all other, not provided for... Free.

Watch bracelet or brooch; movement and bracelet or brooch dutiable separately, T. D. 26,285, 31,940.

" bracelet; watch movement, without case, set in bracelet; dutiable separately under Par. 161 on movement, and under Par. 356 on bracelet, T. D. 33,242.

" bracelets; watch movement and case, set in or attached to bracelet; dutiable separately under Par. 161 on movement and case, and under Par. 356 on bracelet, T. D. 26,285.

Par.		
	Watch case openers; articles of metal, T. D. 13,430.	
161—	" cases	30%
	" cases, leather; manufacture of leather, T. D. 25,482.	
	" chains; as chains. See Jewelry, T. D. 28,383.	
	" chains, iron or steel, as articles of metal, T. D. 32,302.	
	" chains, steel, nickel plated; are jewelry, T. D. 27,602.	
	" crystals or glasses; parts of watches, T. D. 5,493.	
161—	" dial plates	30%
161—	" dials, enameled	30%
	" fobs; as jewelry, T. D. 33,362.	
	" for repair; as machinery for repair, T. D. 11,660.	
	" foreign movement, American case; as foreign, T. D. 16,352.	
	" guards, leather; not jewelry, but manufacture of leather, T. D. 25,007.	
	" guards, silk, with imitation silver ornaments; are jewelry, T. D. 20,799.	
	" holders for carriages and automobiles; as articles of metal, T. D. 27,602.	
	" keys; articles of metal, T. D. 11,184.	
	" keys, jewelry; as jewelry, T. D. 6,700.	
161—	" jewels	10%
161—	" movements, whether imported in cases or not	30%
	" to be worn in coat lapel, or as sleeve button; as watch, T. D. 19,284.	
161—	Watches, parts of	30%
	" toy; as toys, T. D. 25,694.	
	Watchmen's time detectors, cases for; as watch cases, T. D. 33,347.	
	Water, apollinaris; natural mineral water, T. D. 7,638.	
242—	" bay. See Bay rum, per proof gallon	$1.75
	" Belthall; natural mineral water, T. D. 4,073.	
	" cherry laurel; medicinal preparation, T. D. 32,997.	
	" chestnut flour; manufactured article not provided for, T. D. 15,155.	
	" chestnuts; as Chinese edible vegetables, T. D. 22,516.	
48—	" cologne. See Cologne water.	
	" color designs; as water color paintings, T. D. 12,310.	
652—	" color drawings and sketches, original	Free.
376—	" color paintings, or copies, replicas, or reproductions of the same	15%
652—	" color paintings, original. See Paintings	Free.
	" colors, artist's; as artist's colors, T. D. 13,967.	
	" cress extract; alcoholic medicinal preparation, T. D. 30,710.	
416—	" fowls, not provided for	Free.
	" glass; silicate of soda, T. D. 4,710.	
	" hammers; articles of blown glass, T. D. 12,684.	
	" Hunyadi Janos; mineral water, T. D. 7,023.	
	" Lourdes; crude mineral substance, T. D. 23,933.	
	" marasque; manufactured article not provided for, T. D. 26,052.	
	" natural, and not a mineral water; crude mineral substance, T. D. 23,933.	

Par.		
	Water, orange flower; as flower water, T. D. 10,411.	
	" of cedar; alcoholic medicinal preparation, T. D. 8,201.	
	" potash; artificial mineral water, T. D. 17,480.	
	" quinine; medicinal preparation, T. D. 17,604.	
	" rose; floral water, T. D. 25,240.	
	" salt; manufactured article not provided for, T. D. 25,991.	
248—	" soda. See Ginger ale.	
	Watermelons; as fruit, T. D. 12,338.	
	" in syrup; as fruit preserved in sugar, T. D. 13,207, 31,322.	
254—	Waterproof cloth, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value or of cotton or other vegetable fiber and india rubber.....	25%
	" driving aprons, cotton and india rubber; according to material of chief value, T. D. 31,568.	
48—	Waters, floral, containing no alcohol, not provided for.....	20%
48—	" flower, containing no alcohol, not provided for.....	20%
249—	" mineral. See Mineral waters.	
48—	" toilet. See Toilet waters.	
	Watoline; an article made of crepe paper, T. D. 33.347.	
	Wax angels; as toys, T. D. 23,053.	
	" beads; as beads, T. D. 23,681.	
412—	" bees	Free.
	" candles; manufacture of wax, T. D. 3,405.	
	" carnauba mixed with paraffin; free as a vegetable or a mineral wax, T. D. 29,651.	
	" carnauba, substitute; free as a vegetable or a mineral wax, T. D. 29,651.	
	" carnauba; vegetable wax, T. D. 29,121.	
	" ceresin; mineral wax, T. D. 31,727.	
	" Chinese; vegetable wax, T. D. 25,869.	
	" fish; manufactured article not provided for, T. D. 6,263.	
	" flowers, in glass case; artificial flowers, T. D. 1,651, 33,338.	
	" fossil; as mineral wax, T. D. 6,258.	
	" fruits; artificial fruits, T. D. 17,827.	
	" Japanese; vegetable wax, T. D. 25,312.	
367—	" manufactures of, not provided for.....	10%
345—	" matches	25%
641—	" mineral	Free.
	" montan; a mineral wax, T. D. 29,173.	
	" montan, distillate; an acid not provided for, T. D. 33,555.	
	" montan, residue of distillate of; waste not provided for, T. D. 33,555.	
	" recording; manufactured article not provided for, T. D. 32,379.	
	" sealing; manufactured article not provided for, T. D. 25,595.	
	" statuary; manufacture of wax, T. D. 11,175.	
641—	" vegetable	Free.
	" vegetables; manufacture of wax, T. D. 17,827.	

Par.

Wearing apparel, American materials, made up into, abroad, dutiable according to material, T. D. 14,468.

358— " apparel, appliqued, of whatever yarns, threads, or filaments composed 60%

348— " apparel, hides or skins of cattle of the bovine species, or of the dog or goat, of every description..... 15%

317— " apparel, silk or of silk and india rubber, of every description 50%

291— " apparel, wool, of every description 35%

642— " apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States ..... Free.

But this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale.

" apparel; as to actually accompanying the passenger, T. D. 31,774.

278— " apparel, flax, hemp, or ramie, or of flax, hemp, or ramie and india rubber..... 40%

" apparel; corsets are, T. D. 10,792.

261— " apparel, cotton, knit, not provided for. See Cotton shirts 30%

" apparel; covers all articles usually worn inside or outside, T. D. 15,224.

" apparel, crocheted; is knit, T. D. 20,992.

358— " apparel, embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, of whatever yarns, threads, or filaments composed 60%

348— " apparel, fur, of every description..... 50%

" apparel; gloves not provided for, are, T. D. 11,187.

" apparel, knitted mufflers are not, are mufflers, T. D. 33,196.

358— " apparel, made wholly or in part of lace or imitation lace of any kind 60%

" apparel, models of women's, imported by manufacturers for use as models in their own establishments, and not for sale under 6 months bond. Sec. IV, Par. J, Sub Sec. 4..... Free.

256— " apparel, cotton or other vegetable fiber, or of cotton or other vegetable fiber and india rubber, of every description, and not otherwise provided for..... 30%

" apparel or other personal effects, taken abroad and altered or repaired; the cost of such alteration or repair must be specified in the declaration, T. D. 30,871; the cost of such repair or alteration only is dutiable under Par. 404.

Par.

Wearing apparel, partly made, ornamented by tucking; as tuckings, of whatever yarns, threads, or filaments composed, T. D. 33,738.

642— " apparel, personal and household effects of residents of the United States returning from abroad, taken by them out of the United States to foreign countries, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury ..... Free.

Provided, That up to but not exceeding $100 in value of articles acquired abroad by such residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.

358— " apparel, scalloped by hand or machinery, of whatever yarns, threads, or filaments composed..... 60%

" apparel; shirt bosoms, are partly made, T. D. 11,324.

358— " apparel, tamboured, of whatever yarns, threads, or filaments composed 60%

" apparel, wool, embroidered; as wearing apparel, embroidered in any manner, of whatever yarns, threads, or filaments composed, T. D. 30,447.

" apparel, woven in the piece; as partly made wearing apparel, T. D. 33,464.

" apparel, woven in the piece, suitable for articles other than wearing apparel; is not partly made wearing apparel, but as woven fabrics of the material of which composed, T. D. 33,643.

Weaving needles; articles of metal, T. D. 18,145.

Webbing, cotton, used for machinery belting; cotton machinery belting, T. D. 33,668.

316— " silk. See Silk ribbons..... 45%

292— " wool, or wool and india rubber chief value..... 35%

278—Webs and webbings, flax, hemp, or ramie. See Flax bands.. 30%

271— " flax, hemp, or ramie. See Flax gill nettings..... 25%

316— " silk. See Silk ribbons..... 45%

Wedding presents, not used abroad, are dutiable, T. D. 10,443.

122—Wedges, iron or steel..... 10%

Wedgewood vases; are usual coverings for sauces, T. D. 13,513.

368—Weeds, manufacture of, not provided for..... 25%

552— " sea, crude or unmanufactured, not otherwise provided for ..... Free.

372— " sea, manufactured or dyed..... 10%

" See Drugs.

Weight of goods deposited in bonded warehouse paying specific rate of duty to be ascertained before deposit, T. D. 27,832.

" of warehoused goods dutiable by weight to be based on weight at time of entry. Sec. IV, Par. Q.

Par.

Weight of goods deposited in bonded warehouse, paying ad valorem rate of duty, must be ascertained before deposit, T. D. 11,226, 23,553.
" of cigars in bonded warehouse to be ascertained on entry, T. D. 11,437.
" as returned by United States weigher is conclusive, T. D. 10,882, 12,009, 13,704, 14,624, 15,027, 17,899, 21,525, 29,387.
" cannot be changed by reweighing after delivery to importer, T. D. 11,614.
" of rewarehoused goods must be ascertained on original entry, T. D. 12,384, 12,474, 13,055.
" invoice must be in standard of country of export, T. D. 3,455, 7,348, 7,531.
" allowances for absorption of sea water, T. D. 22,078, 25,553, 27,220.
" returned by weigher, is presumptively correct, T. D. 30,248.
" returned by weigher, is not subject to review by General Appraisers, unless shown to have been based on wrong principles, T. D. 16,637.
" as to dutiable, T. D. 31,405.
" of window glass, T. D. 30,718.
Weights and balances; are not philosophical apparatus, T. D. 6,236.
" crystal; manufacture of rock crystal, T. D. 7,498.
Weinasbest; manufactured mineral substance, T. D. 32,560.
Weinmost; as still wine, T. D. 5,092.
Weiss beer, condensed; as malt extract, T. D. 14,149.
127—Welded cylindrical furnaces 20%
Welding powder, metallic; metallic mineral substance, T. D. 32,560.
" powder or plates, metallic; an article of metal, T. D. 27,051.
Welsbach mantles, as gas mantles treated with chemicals or metallic oxides, T. D. 17,917.
Welt hooks, for knitting machines; as articles of wire, T. D. 26,997.
Westrumite; asphalt or bitumen, advanced, T. D. 31,480.
137—Wet transfer paper or paper prepared wholly with glycerin, or glycerin with other materials, containing imprints from lithographic plates 25%
Whale blubber grease; grease fit only for soap making, T. D. 33,268.
Whalebone, cut and finished for corsets; as whalebone, manufactures of, T. D. 12,704.
368— " manufacture of, not provided for..... 20%
" strips, cut into lengths; as manufactured article not provided for, T. D. 29,753.
643— " unmanufactured ..... Free.
Whale hair, whalebone strips not cut in lengths; as whalebone unmanufactured, T. D. 25,165.
44— " oil .....5 cts. gal.
561— " oil, of American fisheries ..... Free.

Par.		
644—	Wheat flour	Free.
	" flour, when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on wheat, wheat flour, or semolina, imported from the United States, per barrel of 196 lbs.	45 cts.
644—	" products, not provided for	Free.
	" products when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on wheat, wheat flour, or semolina imported from the United States	10%
	" and wheat flour; if a country imposes duty on any one of the articles, namely, wheat, wheat flour, or semolina, when imported from the United States, duty must be assessed upon all the articles provided for in Par. 644, T. D. 33,802.	
	" and wheat flour; list of countries imposing no duty, T. D. 33,802.	
	" bran; as wheat products, T. D. 16,435.	
	" crushed; as wheat products, T. D. 30,294.	
	" frozen; as wheat, T. D. 26,160.	
	" is not an agricultural-seed, T. D. 16,436.	
	" not fit for germinating; as wheat products, T. D. 29,339.	
	" shorts; as wheat products, T. D. 26,289.	
	" starch; as all other starch, T. D. 26,694.	
	" straw and kernels, bleached chemically for funeral decorations; as ornamental leaves, T. D. 25,916.	
	" straw and kernels, sunbleached; as crude fibrous vegetable substance, T. D. 22,265.	
	Wheels, automobile, without tires, as parts of automobiles; with tires, the wheel and tire dutiable separately, T. D. 33,194.	
	" bicycle; parts of bicycles, T. D. 13,776.	
343—	" emery	20%
142—	" for railway purposes, or parts thereof, made of iron or steel	20%
	Provided, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.	
647—	" hubs for, wood, rough hewn, sawed, or bored, not provided for	Free.
142—	" steel tired, for railway purposes, whether wholly or partly finished	20%
	Whetstone blocks, 80 to 110 pounds, rough dressed; crude mineral substance, T. D. 27,834.	
507—	Whetstones	Free.
	" emery; as whetstones, T. D. 28,889.	
366—	Whipgut, manufactures of, including strings for musical instruments not provided for	20%
443—	" unmanufactured	Free.

Par.		
	Whip sticks, bamboo, finished except lashes; reeds unmanufactured, T. D. 7,070.	
	" thongs, leather; are not saddlery, are manufacture of leather, T. D. 31,593.	
	" with watch in handle; watch dutiable separately, T. D. 9,061.	
	Whips; according to material, T. D. 22,718, 23,026.	
	" children's; as toys, T. D. 25,665.	
	" dog, small; as toys, T. D. 33,795.	
	" of partly tanned skins; manufacture of leather, T. D. 6,257.	
648—	" sticks for, of wood, in the rough, or cut into lengths suitable for	Free.
	Whip stocks, malacca; manufacture of wood, T. D. 13,322.	
	Whisks, bunches of twigs; as brooms of twigs, T. D. 33,525.	
	Whistles; according to material, T. D. 25,538.	
	" bicycle; articles of metal, T. D. 28,429.	
	" pewter, costing 19 francs per gross; as toys, T. D. 29,049.	
	" tin; as toys, T. D. 11,992.	
	Whisky; as spirits manufactured or distilled from grain or other materials, T. D. 3,950.	
	White, china; artist's color, T. D. 17,582.	
79—	" granite ware. See Earthenware.	
56—	" lead	25%
	" lead in tubes; artists' colors, T. D. 10,869.	
60—	" Paris, dry	1/10 ct. lb.
60—	" Paris, ground in oil	15%
61—	" sulphid of zinc	15%
60—	Whiting, dry	1/10 ct. lb.
60—	" ground in oil	15%
262—	Wicking, lamp, stove, or candle. See Cotton wicking.....	25%
	Wicks, cotton and sulphur, sulphur chief value; manufacture in chief value of mineral substance, T. D. 24,087.	
	" cotton; as cotton wicking, T. D. 12,521.	
	Wigs, bolting cloth for; as silk woven fabric, T. D. 17,936.	
	" hair; manufacture of human hair, T. D. 1,539.	
	Wild boar; as swine, T. D. 22,586.	
	Willow and cane cricket bats, cane chief value; manufacture of wood, T. D. 31,757.	
	" barrel hoops; manufactures of willow, T. D. 25,581.	
	" baskets; as baskets of wood, T. D. 31,573, 31,574.	
	" bassinet; basket of wood, T. D. 31,757.	
335—	" braids, plaits, and laces, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained..	15%
	if bleached, dyed, colored, or stained..... See Braids.	20%
	" chairs; manufacture of willow, T. D. 9,536.	
173—	" chip of	10%
	" cradles; as baskets of wood, T. D. 31,757.	
	" cuttings, green; wood not provided for, in the rough, T. D. 22,672.	
	" dishes or plateaux; as baskets of wood, T. D. 33,433.	
	" egg beaters; manufacture of willow, T. D. 27,280.	

Par.		
173—Willow furniture		25%
335— "	hats, bonnets, or hoods, wholly or partly manufactured, but not blocked or trimmed	25%
	if blocked or trimmed, and in chief value of willow or such materials	40%
	See Hats.	
173— "	including chip of, prepared for basket makers' use	10%
173— "	manufactures of	25%
"	osier, manufactures of; as manufactures of willow, T. D. 28,242.	
173— "	prepared for basket makers' use	10%
335— "	sheets or squares, for making or ornamenting hats, etc., not bleached, dyed, colored, or stained	15%
	if bleached, dyed, colored, or stained	20%
"	sheets, with muslin or straw back, willow chief value; as willow sheets suitable for making or ornamenting hats, T. D. 31,103, 31,899.	
173— "	split, prepared for basket makers' use	10%
"	sticks for dyers; as wood unmanufactured, T. D. 6,370.	
"	toys; as toys, T. D. 25,062.	
"	twig brushes; as brushes, T. D. 26,682.	
"	umbrella stands; as manufactures of willow, T. D. 32,943.	
"	wood, manufactures of; as manufacture of wood, T. D. 32,641.	
345—Wind matches		25%
358—Window curtains, lace, not provided for, of whatever yarns, threads, or filaments composed		60%
265— "	curtains, lace, Nottingham. See Cotton lace window curtains.	
254— "	hollands, cotton	25%
Windowphanie; paper with a surface design, T. D. 33,199.		
95—Windows, glass, stained or painted, or parts thereof		30%
Wine, artificially charged with carbonic gas; as sparkling wine, T. D. 2,367.		
"	bovril; an alcoholic medicinal preparation, T. D. 18,833.	
"	cases less than 12 bottles; the additional duty on the bottles taken on only the actual number imported, T. D. 29,882.	
"	Chinese, medicated; an alcoholic medicinal preparation, T. D. 9,033.	
"	Chinese, not medicated; a spirituous beverage, T. D. 31,523.	
"	colchicum; an alcoholic medicinal preparation, T. D. 8,329.	
26— "	coloring for	40%
"	creosote; an alcoholic medicinal preparation, T. D. 17,575.	
"	foaming, is still wine, T. D. 30,382.	
244— "	ginger. See Wines, still.	
"	if packed in packages of not less than 12 at time of shipment, shortage at time of importation allowed, T. D. 32,380.	

Par.

Wine, in casks; if entire contents leak out, is a non importation, T. D. 27,330.
" in casks; 2½% of capacity only allowed for outage, any excess over that deemed leakage, T. D. 26,547, 27,379.
" in decanters; are not required to be packed in packages of not less than 12, T. D. 29,515.
8— " lees, crude. See Argols.
8— " lees, partly refined. See Argols.
" "mousseux"; as sparkling wine, T. D. 18,163.
" Nebbiolo; a still wine, T. D. 8,694.
" oil; essential oil, T. D. 13,498.
" provision in Par. 244 for excess in bottles applies only to bottles containing over one quart, T. D. 28,954, 29,118.
247— " prune. See Prune juice.
" quinined; an alcoholic medicinal preparation, T. D. 25,735, 25,972.
" quinquina bardinet or dubonnet; is still wine, T. D. 25,554.
" rice, Chinese; spirituous beverage, T. D. 31,523.
244— " rice. See Wines, still.
" sea water mixed with; is not a non importation, T. D. 31,675.
" St Lehon; a still wine, T. D. 25,665.
" unfermented; as still wine, T. D. 7,868.
" Vouray; a still wine, T. D. 32,297.
" what is, T. D. 14,820, 26,237.
243—Wines, champagne, and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint .....$9.60 doz.
containing not more than 1 pint each and more than ½ pint .....$4.80 doz.
containing ½ pint each or less.....$2.40 doz.
in bottles or other vessels containing more than 1 quart each, in addition to $9.60 per dozen bottles, on the quantity in excess of 1 quart, at the rate of .....$3.00 gal.
But no separate or additional duty shall be levied on the bottles.
244— " ginger cordial, or vermuth, imported containing more than 24% of alcohol shall be classed as spirits and pay duty accordingly.
241— " imitations of, imported by any name whatever, shall be subject to the highest rate of duty provided for the genuine article intended to be represented and in no case less than .....$1.75 gal.
244— " imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.

Par.

Wines, when duty is levied on a package of less than 12 bottles at the rate for 12 bottles, whether the wine is still or sparkling, no duty for excess quantity in bottles shall be taken unless the package as imported contains more than 3 gallons, T. D. 22,118.

" no allowance for blowage, T. D. 8,134.

" not household effects, T. D. 29,711.

244— " still, including ginger wine or ginger cordial, vermuth, and rice wine or sake, and similar beverages not provided for, in casks or packages other than bottles or jugs, if containing 14% or less of absolute alcohol ..... 45 cts. gal.

if containing more than 14% of absolute alcohol. 60 cts. gal.

in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than 1 quart and more than 1 pint, or 24 bottles or jugs containing each not more than 1 pint..... $1.85 per case.

and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty per pint or fractional part thereof, of..... 6 cts.

But no separate or additional duty shall be assessed on the bottles or jugs.

244— " there shall be no constructive or other allowance for breakage, leakage, or damage on.

Wintergreen oil, synthetic; essential oil not provided for, T. D. 12,137.

114—Wire, articles manufactured wholly or in chief value of any wire or wires 15%

" baling ties; articles of wire, T. D. 25,199.

645— " barbed ..... Free.

" coil, springs; as articles of wire, T. D. 33,591.

645— " commonly used for baling hay or other commodities.. Free.

114— " composed of metal and rubber, or of metal, rubber, and other materials 15%

" copper, brass, or other soft metal, coated or plated with silver or nickel, not thicker than No. 8 or its equivalent, No. 26 Stubbs' wire gauge, or .018 inch, is tinsel wire, T. D. 17,248.

" copper, fine, is not tinsel wire, but all other wire not provided for, T. D. 28,384.

" copper, old trolley; as old copper fit only for remanufacture, T. D. 27,765.

" copper, silver plated, not thicker than No. 8 or 26 W. G. or 18/1000 of an inch, as tinsel wire; if thicker, as all other wire not provided for, T. D. 16,087, 17,248, 28,950.

" covered, applies only to articles which retain the form of wire, T. D. 12,944.

" cloth; as article made of wire, T. D. 30,086.

" draw plates; as iron or steel forgings, T. D. 31,774.

498— " drawing; grease, fats, vegetable tallow, and oils (except fish oil), not chemically compounded, such as are commonly used in, not provided for..... Free.

Par.		
645—	Wire fencing, galvanized, composed of wires not larger than $^{20}/_{100}$ of an inch in diameter, nor smaller than $^{8}/_{100}$ of an inch in diameter	Free.
114—	" flat	15%
114—	" flat, 22 wire gauge or $^{28}/_{1000}$ of an inch wide; is too heavy for tinsel wire, is flat wire, T. D. 32,609.	
645—	" galvanized, not larger than $^{20}/_{100}$ of an inch in diameter and not smaller than $^{8}/_{100}$ of an inch in diameter of the kind commonly used for fencing purposes	Free.
	" gauge. See T. D. 24,472.	
	" hat or ribbon; wire chief value, an article of wire; wire not chief value, according to material of chief value, T. D. 33,260.	
114—	" healds	25%
114—	" heddles and healds	25%
114—	" iron or steel or other metal, except gold or silver, covered with cotton, silk, or other material	15%
114—	" iron and steel, coated by dipping, galvanizing, or similar process with zinc, tin, or other metal	15%
153—	" lead, on the lead contained therein	25%
554—	" nails made of wrought iron or steel	Free.
	" nickel alloy; as all other wire, T. D. 33,839.	
114—	" not provided for	15%
578—	" platinum	Free.
	" platinum, manufacture of; an article composed of platinum, T. D. 32,760.	
	" resistance; as all other wire, T. D. 33,839.	
	" ribbon. See Wire, hat or ribbon.	
	" rods, bronze, copper chief value; as composition metal of which copper is the component material of chief value, T. D. 29,296.	
113—	" rods, rivet, screw, fence, nail, and other, of iron or steel, whether round, oval, or square, in coils or otherwise	10%
113—	" rods, cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, not provided for	10%
113—	" rods, smaller than $^{20}/_{100}$ of one inch in diameter shall be classed and dutiable as wire.	
110—	" rods, rolled, in coils or bars not smaller than $^{20}/_{100}$ of an inch in diameter, when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise	15%
114—	" rope	30%
114—	" round, iron or steel	15%
	" silver or silver plated, not thicker than No. 8, or 26 wire gauge, or $^{18}/_{1000}$ of an inch; as tinsel wire, T. D. 28,950.	
	" silver, thicker than No. 8, or 26 wire gauge, or $^{18}/_{1000}$ of an inch; as all other wire not provided for, T. D. 15,328, 28,950.	
554—	" staples	Free.

Par.		
	Wire, steel, and silk, collar supporters; according to material of chief vaule, T. D. 33,038.	
	" steel, springs; as articles of wire, T. D. 31,589.	
114—	" telegraph	15%
114—	" telephone	15%
150—	" tinsel, made wholly or in chief value of gold, silver, or other metal	6%
	Wistaria bags; manufacture of wood, T. D. 31,547.	
	" baskets; as baskets of wood, T. D. 31,547.	
	" is wood, not grass, T. D. 31,547.	
	Withdrawal from warehouse must be made by importer or his assignee, T. D. 16,506.	
	" from warehouse may be made of goods not subject to additional duty, although other portions of the bond are subject to additional duty, T. D. 7,376.	
	" entry, is an entry, T. D. 32,384.	
646—	Witherite	Free.
102—	Wolfram metal	15%
	" ore; tungsten bearing ore, T. D. 6,976.	
	Wood, agatized; as agates, unmanufactured, T. D. 10,866.	
393—	" alcohol	Free.
	" apple; is not cabinet wood, T. D. 30,181.	
	" ash; is not cabinet wood, T. D. 33,876.	
407—	" ashes	Free.
407—	" ashes, lye of	Free.
	" Australian red gum; is not cabinet wood, T. D. 31,070.	
648—	" bamboo sticks in the rough	Free.
	" barking will not remove from Par. 647, T. D. 27,414.	
	" barrel hoops; manufacture of wood, T. D. 15,711.	
171—	" barrels, empty	15%
175—	" baskets, in chief value of	25%
	" birch, is not cabinet wood, T. D. 25,567.	
	" black butt, not cabinet, T. D. 27,331.	
175—	" blinds, curtains, shades, or screens, any of the foregoing in chief value of bamboo, wood, straw, or compositions of wood, not provided for in this section	20%
	if stained, dyed, painted, printed, polished, grained, or creosoted	25%
	" blocks, engraved, manufactures of wood, T. D. 10,061.	
	" blocks, for engravers and for type; wood cut into blocks suitable for the articles into which they are intended to be converted, T. D. 33,594.	
647—	" blocks, rough hewn, sawed, or bored, not provided for.	Free.
169—	" boards, sawed, of Spanish cedar, lignum vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood	10%
647—	" boards, sawed, not provided for	Free.
	" boards, alderwood, printed to imitate cedar; as boards, T. D. 24,717.	
648—	" box, in the log, rough, or hewn only	Free.
169—	" box, boards, planks, or deals or other forms sawed	10%
171—	" box, packing, shooks, not provided for	15%

Par.		
324—Wood	boxes, covered with paper. See Paper boxes.....	35%
171— "	boxes, packing, empty	15%
168— "	briar or briar root, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted.....	10%
647— "	broom handles, not provided for.....	Free.
648— "	cabinet, all forms of, in the log, rough, or hewn only.	Free.
169— "	cabinet, all not further manufactured than sawed....	10%
171— "	casks, empty	15%
169— "	cedar commercially known as Spanish cedar; boards, planks, deals, or other forms, sawed and not provided for	10%
648— "	cedar, in the log, rough, or hewn only.....	Free.
"	cedar is not always cabinet wood, T. D. 17,185.	
"	chair stock; as sawed lumber, T. D. 25,567.	
647— "	clapboards not provided for	Free.
464— "	cork, unmanufactured	Free.
175— "	curtains. See Wood blinds.	
652— "	cuts, unbound	Free.
	"Woodcuts" as used in this paragraph shall be understood to include only such as are printed by hand from plates or blocks engraved by hand tools and not such as are printed from plates or blocks engraved by photo chemical or other mechanical process.	
169— "	deals, sawed, of Spanish cedar, lignum vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood	10%
647— "	deals, sawed, not provided for	Free.
"	discs; wood unmanufactured, T. D. 28,910.	
"	dowels; manufacture of wood, T. D. 33,194.	
"	dusters; manufacture of wood, T. D. 27,945.	
648— "	ebony, in the log, rough, or hewn only.....	Free.
169— "	ebony, boards, planks, deals, or other forms, sawed..	10%
"	engraver's block; manufacture of wood, T. D. 32,905.	
647— "	fence posts, not provided for.....	Free.
647— "	fire, not provided for	Free.
"	fire proofed, sawed; as sawed lumber, T. D. 27,385.	
647— "	flour, not provided for	Free.
176— "	furniture, house or cabinet, wholly or in chief value of, wholly or partly finished	15%
"	garden sticks; manufacture of wood, T. D. 28,512.	
648— "	granadilla, in the log, rough, or hewn only.....	Free.
169— "	granadilla, boards, planks, deals, or other forms, sawed	10%
"	green willow cuttings; sticks of wood not further advanced than cut into lengths, etc., T. D. 22,672.	
648— "	hair, sticks in the rough	Free.
647— "	handle bolts, not provided for.....	Free.
"	handle with shavings attached, is not a brush, is manufacture of wood, T. D. 27,945.	
647— "	heading blocks, rough hewn, sawed, or bored, not provided for	Free.

Par.		
647—	Wood heading bolts, rough hewn, sawed, or bored, not provided for	Free.
171—	" hogsheads, empty	15%
647—	" hubs for wheels, rough hewn, sawed, or bored, not provided for	Free.
648—	" india malacca joints, sticks in the rough	Free.
168—	" ivy root, unmanufactured, or cut into blocks. See Wood, briar	10%
	" iron bark, cut for ship timber; as ship timber, T. D. 29,229.	
	" iron bark, sawed; as sawed boards not provided for, T. D. 26,669.	
	" Jarrah; is not cabinet wood, T. D. 27,999.	
	" Juanacosta; is cabinet wood, T. D. 32,149.	
647—	" kindling, not provided for	Free.
648—	" lancewood, in the log, rough, or hewn only	Free.
169—	" lancewood, boards, planks, deals, or other forms, sawed	10%
647—	" last blocks, rough hewn, sawed, or bored, not provided for	Free.
647—	" laths, not provided for	Free.
168—	" laurel root, unmanufactured, or cut into blocks. See Wood, briar	10%
648—	" lignum vitae, in the log, rough, or hewn only	Free.
169—	" lignum vitae, boards, planks, deals, or other forms, sawed	10%
	" listings; as kindling wood, T. D. 29,159.	
	" logs, cut in two feet lengths; as wood, logs, unmanufactured, T. D. 28,278.	
647—	" logs, timber, round, unmanufactured, hewn or sawed, sided or squared, not provided for	Free.
647—	" lumber, not further manufactured than sawed, planed, and tongued and grooved, not provided for	Free.
648—	" mahogany, in the log, rough, or hewn only	Free.
169—	" mahogany, boards, planks, deals, or other forms, sawed	10%
648—	" malacca joints, india, sticks in the rough	Free.
176—	" manufactures of, not provided for	15%
	" match blocks, or mill buttings, fit only for use as fire or pulp wood, free as such, T. D. 20,100, 28,070, 33,644.	
	" mosaics; as veneers, T. D. 27,765.	
648—	" myrtle, sticks in the rough	Free.
648—	" not provided for, in the rough, or hewn only	Free.
	" novelty siding is not tongued and grooved, T. D. 27,685.	
	" oak; is not cabinet wood, T. D. 33,876.	
647—	" oar blocks, rough hewn, sawed, or bored, not provided for	Free.
	" oil; nut oil, T. D. 24,871.	
648—	" orange, sticks in the rough	Free.
171—	" packing box shooks, not provided for	15%
171—	" packing boxes, empty	15%
647—	" palings, not provided for	Free.

Par.			
	Wood, paper backed; as veneers of wood, T. D. 25,918.		
648—	"	partridge, sticks in the rough	Free.
170—	"	paving posts	10%
378—	"	pencils, filled, per gross 36 cts., but not less than	25%
647—	"	pickets, not provided for	Free.
	"	piling, for wharves; wood, logs, unmanufactured, T. D. 28,409.	
648—	"	pimento, sticks in the rough	Free.
626—	"	pitch	Free.
452—	"	pitch of wood tar	Free.
169—	"	planks, sawed, of Spanish cedar, lignum vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood	10%
647—	"	planks, sawed, not provided for	Free.
	"	poplar; is not cabinet wood, T. D. 33,876.	
170—	"	posts, paving	10%
647—	"	posts, rough hewn, sawed, or bored, not provided for	Free.
649—	"	pulp, chemical, unbleached or bleached	Free.
649—	"	pulp, mechanically ground	Free.
	"	pulp, one cord of wood will produce 2,000 lbs. mechanically ground wood pulp or 1,400 lbs. chemical or sulphite wood pulp, T. D. 23,898, 24,731.	
	"	pulp, rossed; as pulp wood, T. D. 27,414.	
170—	"	railroad ties	10%
648—	"	rattan, sticks in the rough	Free.
648—	"	red cedar (Juniperus Virginiana) timber, hewn, sided, squared, or round	Free.
648—	"	reeds unmanufactured	Free.
648—	"	rose, in the log, rough, or hewn only	Free.
169—	"	rose, boards, planks, deals, or other forms, sawed	10%
	"	rosewood, for ship's doors and trim; is not ship timber, T. D. 27,589.	
	"	sandal, chips; crude drugs, T. D. 26,284.	
648—	"	satin, in the log, rough, or hewn only	Free.
169—	"	satin, boards, planks, deals, or other forms, sawed	10%
	"	sawdust and glue, manufacture of; as manufacture of wood, T. D. 28,033.	
647—	"	sawdust, not provided for	Free.
	"	sawdust, used in dyeing and tanning; an article in a crude state used in dyeing and tanning, T. D. 27,866.	
	"	screenings; as wood pulp, T. D. 27,945.	
175—	"	screens. See Wood blinds.	
140—	"	screws, made of iron or steel	25%
175—	"	shades. See Wood blinds.	
	"	shades, lamp; manufacture of wood, T. D. 32,770.	
	"	shavings; manufacture of wood, T. D. 27,223.	
647—	"	shingle bolts, not provided for	Free.
647—	"	shingles, not provided for	Free.
647—	"	ship planking, not provided for	Free.
647—	"	ship timber, not provided for	Free.
171—	"	shooks, packing box, not provided for	15%
171—	"	shooks, sugar box	15%
	"	shuttles; manufacture of wood, T. D. 32,560.	

Par.			
174—	Wood	skewers, butchers' and packers'	10 cts. per 1,000.
648—	"	Spanish cedar, in the log, rough, or hewn only	Free.
169—	"	Spanish cedar, boards, planks, deals, or other forms, sawed	10%
	"	splints; wood unmanufactured, T. D. 23,009.	
647—	"	stave bolts, rough hewn, sawed, or bored, not provided for	Free.
647—	"	staves, not provided for	Free.
	"	stick, shavings on one end for a brush; as manufacture of wood, T. D. 33,524.	
648—	"	sticks of partridge, hairwood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, india malacca joints, and other woods not provided for, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes	Free.
	"	sticks, peeled, 6 inches long; as wood unmanufactured, T. D. 31,624.	
647—	"	sticks, rough hewn, sawed, or bored, not provided for.	Free.
	"	sticks, sawed, stained or painted; manufacture of wood, T. D. 28,223.	
	"	strips, dyed; manufacture of wood, T. D. 28,223.	
	"	strips, three layers; as manufacture of wood, T. D. 25,462.	
171—	"	sugar box shooks	15%
	"	tallow, Australian; is not cabinet wood, T. D. 27,331.	
	"	tanks; manufacture of wood, T. D. 33,194.	
626—	"	tar	Free.
452—	"	tar, pitch of	Free.
	"	telephone poles, are peeled or scored for cross arms, T. D. 31,940.	
170—	"	ties, railroad	10%
174—	"	toothpicks	25%
	"	twigs, in bundles; as brushes, T. D. 33,525.	
	"	unmanufactured, as an unmanufactured article not provided for.	
169—	"	veneers	15%
647—	"	wagon blocks, rough hewn, sawed, or bored, not provided for	Free.
	"	whips; as brooms, T. D. 28,889.	
	"	wool hygienic; medicinal preparation, T. D. 28,171.	
336—	Wooden	fiber, brooms made of	15%
624—	Woods	other than dyewoods, such as are commonly used for tanning not provided for	Free.
624—	"	used expressly for dyeing or tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process, not containing alcohol and not provided for	Free.
647—	"	pulp, not provided for	Free.
	Wool	and fur hat bands, fur chief value; as manufacture of fur prepared for use as material, T. D. 30,990.	
303—	"	art squares. See Wool.	
292—	"	bandings	35%
38—	"	bed sides. See Wool mats.	

Par.		
292—Wool	belts and beltings	35%
"	belting for machinery; manufacture of wool, T. D. 29,172.	
292— "	bindings	35%
289— "	blankets, wholly or in chief value of wool	25%
292— "	braces	35%
290— "	bunting	35%
651— "	bur waste	Free.
"	caps, crocheted; as wool wearing apparel, T. D. 16,954.	
"	caps, felt; wool wearing apparel, T. D. 10,860.	
"	caps, knit; wool wearing apparel, T. D. 16,958.	
"	caps; wool wearing apparel, T. D. 8,506.	
651— "	carbonized	Free.
651— "	card waste	Free.
302— "	carpets. See Carpets	20%
"	chenille yarn; manufacture of wool, T. D. 17,261.	
"	clippings; as rags, T. D. 26,462.	
"	cloth, water proof, india rubber chief value, as manufacture of india rubber, T. D. 32,457.	
291— "	clothing, ready made, wholly or in chief value of wool	35%
288— "	cloths, wholly or in chief value of wool	35%
290— "	coat linings	35%
286— "	combed	8%
"	combed, from Australia; countervailing duty on, T. D. 33,726.	
292— "	cords	35%
292— "	cords and tassels	35%
"	corn plasters; healing plasters, T. D. 32,089.	
"	couch covers; are manufactures of wool, and not druggets, T. D. 28,308.	
303— "	covers. See Wool mats.	
"	crocheted caps; wool knit articles, T. D. 16,954, 16,958.	
"	djidjims, embroidered; are portieres, embroidered articles, T. D. 24,999.	
"	domette; manufacture of wool, T. D. 28,536.	
290— "	dress goods, women's and children's	35%
651— "	extract	Free.
"	fat, refined, medicinal; as lanolin, T. D. 32,619.	
"	felt caps; wool wearing apparel, T. D. 10,860.	
288— "	felts not woven, wholly or in chief value of wool	35%
289— "	flannels	25%
	if valued at above 50 cents per pound	30%
"	flats; as wool wearing apparel, T. D. 27,163.	
651— "	flocks	Free.
303— "	floor rugs. See Wool mats.	
"	flouncings; as flouncings of whatever yarns, threads, or filaments composed, T. D. 18,843.	
651— "	garnetted waste	Free.
288— "	gloves, if valued at not more than $1.20 per dozen pairs	30%
	if valued at more than $1.20 per dozen pairs	40%

Par.		
44—Wool	grease, including that known commercially as degras or brown wool grease, crude and not refined or improved in value or condition	¼ ct. lb.
	refined or improved in value or condition, and not provided for	½ ct. lb.
"	grease, being an oil recovered from the waste of woolen mills; as expressed oil, T. D. 26,694.	
303— "	hassocks. See Wool mats.	
288— "	hose. See Wool stockings.	
"	interlining; is not wool cloth or lining, but manufacture of wool, T. D. 28,536.	
290— "	Italian cloths	35%
"	knit caps; wool knit articles, T. D. 16,954, 16,958.	
288— "	knit fabrics, wholly or in chief value of wool	35%
291— "	knitted articles of every description made up or manufactured wholly or in part, and not provided for, composed wholly or in chief value of wool	35%
288— "	manufactures of every description made, by any process, wholly or in chief value of wool, not provided for	35%
303— "	mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting, composed wholly or in part of wool, and not provided for in this section, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description. See Carpets.	
288— "	mittens, if valued at not more than $1.20 per dozen pairs	30%
	if valued at more than $1.20 per dozen pairs	40%
"	mufflers; wearing apparel, T. D. 10,864.	
651— "	mungo	Free.
651— "	noils	Free.
651— "	noils, carbonized	Free.
650— "	of the sheep	Free.
650— "	on the skin of sheep	Free.
292— "	or wool and india rubber chief value, webbing, suspenders, braces, bandings, belts, beltings, bindings, cords, cords and tassels, and ribbons	35%
288— "	plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, and articles made from	40%
292— "	ribbons	35%
651— "	ring waste	Free.
286— "	roping	8%
651— "	roving waste	Free.
286— "	roving	8%
303— "	rugs for floors. See Wool mats.	
303— "	screens. See Wool mats.	
291— "	shawls, whether knitted or woven, composed wholly or in chief value of wool	35%
651— "	shoddies	Free.
651— "	slubbing waste	Free.
"	skirt facing; manufacture of wool, T. D. 28,104.	

Par.		
111—Wool	steel	20%
288— "	stockings, hose and half hose, made on knitting machines, or frames, not provided for	20%
288— "	stockings, hose, and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, composed wholly or in chief value of wool, if valued at not more than $1.20 per dozen pairs	30%
	if valued at more than $1.20 per dozen pairs	40%
292— "	suspenders	35%
"	sweepings, mill; paper stock, T. D. 33,009.	
"	table covers, embroidered with silk or metal; as embroidered articles, T. D. 15,977.	
"	tares; as paper stock, T. D. 24,664.	
651— "	thread waste	Free.
651— "	top waste	Free.
286— "	tops	8%
"	tops, from Australia, countervailing duty on, T. D. 33,726.	
288— "	velvets	40%
"	washing residue, mixed with creosote, for road dust laying; as manufactured article not provided for, T. D. 28,104.	
"	waste and rags mixed; as wool waste, T. D. 12,986.	
651— "	wastes not provided for	Free.
291— "	wearing apparel of every description	35%
292— "	webbing	35%
304— "	whenever in this section the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, or other like animals, whether manufactured by the woolen, worsted, felt, or any other process.	
286— "	which has been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not provided for	8%
290— "	women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description and character, wholly or in chief value of wool, not provided for	35%
651— "	yarn waste	Free.
287— "	yarns, wholly or in chief value of wool	18%
"	blankets, embroidered; as woolen blankets, T. D. 32,031.	
Work	boxes, musical; as articles of metal, T. D. 3,764.	
"	boxes are dutiable as entireties, according to material of chief value, T. D. 25,770.	
Works of art.	See Art, works of.	
366—Wormgut,	manufactures of, including strings for musical instruments not provided for	20%

Par.

443—Wool, unmanufactured ..... Free.

Wormwood; a drug, T. D. 26,735.

Worsted cloths; as woolen cloths, T. D. 8,679, 10,020.

Wortles; as steel forgings, T. D. 31,570.

Woulff bottles; bottles of blown glass, other than containers for holding or transporting merchandise, T. D. 30,893.

347—Wreaths, composed wholly or in chief value of feathers, or of artificial or ornamental fruits, grains, leaves, and flowers 60%

Wrecked goods from vessel sunk for 2 years within jurisdiction of United States and abandoned by owner. Sec. IV, Par. L ..... Free.

X

Xeintharin powder; coal tar color, T. D. 10,055.

23—Xylidin, not medicinal and not color or dye..... 10%

22—Xylol, not medicinal and not colors or dyes..... 5%

Xylolith, article composed of earthy or mineral substance, T. D. 17,484.

Xylonite; a compound of pyroxylin, T. D. 6,744.

Y

Yachts, repairs on in foreign country, are not dutiable under R. S., 3,114, T. D. 4,154.

" brought to United States for racing purposes on deck of vessel, not merchandise, and not dutiable, T. D. 4,900.

" steam pleasure, are not dutiable, T. D. 17,373.

" steam, are not personal effects, T. D. 7,937.

Yak hair; as animal hair not provided for, T. D. 31,044.

" hair, bleached; as animal hair not provided for, T. D. 31,842.

" lace; as lace of whatever yarns, threads, or filaments composed, T. D. 4,360.

Yam flour; manufactured article not provided for, T. D. 31,478.

Yams; edible vegetables, T. D. 30,773.

" from Cuba, free under Par. 704, Act 1897. See Cuba.

Yarn, and cords; difference between, T. D. 30,410.

367— " asbestos 20%

" chenille, composed of wool and cotton, according to material of chief value, T. D. 17,261.

" cheviltine; as yarn made of artificial silk, T. D. 27,363.

459— " coir ..... Free.

250— " cotton, carded, or warp. See Cotton thread.

" cotton, dyed and coated with cellulose, and redyed; as imitation horse hair, T. D. 32,354.

" crochet, wool; as wool yarn, T. D. 26,154.

" flax; lea or number, how ascertained, T. D. 18,337, 18,735.

" fur; manufacture of fur, T. D. 11,084.

" genappe; as wool yarn, T. D. 16,420.

" goat hair; as wool yarn, T. D. 31,524.

Par.

Yarn, jute, 2 ply or 3 ply, is not single; is manufacture of vegetable fiber not provided for, T. D. 28,833.
" knicker, cotton; as cotton yarn, T. D. 27,627.
" lath; tarred hemp cordage, T. D. 13,786.
" silk chenille; manufacture of silk, T. D. 26,268.
312— " silk, schappe 35%
" slub, cotton; as cotton yarn, T. D. 27,627.
" rabbit hair; manufacture of fur, T. D. 11,084.
" roving; as wool yarn, T. D. 16,574.
651— " waste, wool ..... Free.
250— " warp, cotton. See Cotton thread.
Yarns, are single threads, more or less twisted, used for warp or weft in weaving, T. D. 700.
270— " flax, hemp, or ramie. See Flax yarns.
267— " jute, not otherwise provided for..... 20%
267— " jute, single, not finer than 5 lea or number..... 15%
finer than 5 lea or number..... 20%
307— " made of the hair of the Angora goat, alpaca, and other like animals 25%
287— " made wholly or in chief value of wool..... 18%
319— " of artificial or imitation silk, or of artificial or imitation horse hair 35%
313— " silk, of every description made from raw silk..... 15%
Yellow crystals; coal tar dye, T. D. 9,766.
54— " chrome. See Chrome yellow..... 20%
147— " metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized 5%
67— " prussiate of soda .....¾ ct. lb.
Yokes, cotton crochet; cotton ornaments, T. D. 27,091.
204—Yolk of eggs 10%
Yuk juk; Chinese edible vegetable, T. D. 31,272.

Z

Zabajone; as spirituous beverage, T. D. 31,987.
Zacatan, rice or brush root; crude fibrous vegetable substance, T. D. 25,665.
Zachens; are embroideries, T. D. 16,477.
657—Zaffer ..... Free.
218—Zante currants .....1½ cts. lb.
Zarape, Mexican, with hole or slit, as wool wearing apparel; without hole or slit, as wool blanket, T. D. 22,377.
Zenniea; Japanese edible vegetable, T. D. 27,020.
Zeintharine; a coal tar color, T. D. 10,055.
Zephyranthus bulbs; are amaryllis bulbs, T. D. 31,568.
Zibelin fabrics; as wool cloths, T. D. 25,298.
Zidac; manufacture of wool, T. D. 32,073.
Zinnsaure; chemical salt, T. D. 17,813.
Zinc ammonia chloride; chemical compound, T. D. 33,464.
" and lead ore; the zinc and the lead contents each dutiable, T. D. 31,809.

Par.

167—Zinc articles or wares, composed wholly or in chief value of, but not plated with gold or silver, and whether wholly or partly manufactured, not provided for... 20%

" as to withdrawal for transportation from bonded smelter, T. D. 32,186.

" ashes; zinc dust, T. D. 16,734.

162— " bearing ores of all kinds, including calamine, on the zinc contained therein..... 10%

" blende; as zinc, T. D. 31,509.

" button material; article or ware of metal, T. D. 6,904.

" carbonate; is calamine, T. D. 29,547.

" chlorid in solution; chemical compound, T. D. 13,070.

62— " chloride of .....½ ct. lb.

" chromate; a color not provided for, T. D. 18,139.

" concentrates; as zinc ores, T. D. 29,617.

163— " dust 15%

" dross; as zinc dust, T. D. 33,591.

" enamel sheets; articles of metal, T. D. 31,663.

" foil; article or ware of metal, T. D. 17,058.

163— " in blocks, pigs, or sheets..... 15%

163— " old and worn out, fit only to be remanufactured..... 15%

" ore, calamine, from Cuba; free Par. 514, Act 1897. See Cuba.

" ore, smelted in bond; as to withdrawal for export, T. D. 30,015.

61— " oxide of 10%

" plates, engraved for printing; as plates engraved for printing, T. D. 4,726.

" plates for lithographers, engraved; as plates for lithographers, engraved, drawn, or prepared, T. D. 14,840.

" plates, pattern, for transferring patterns to rollers; articles of metal, T. D. 28,300.

" plates, other; as articles of metal, T. D. 28,300.

61— " pigments containing, but not containing more than 5% of lead, ground dry..... 10%

when ground in or mixed with oil or water..... 15%

" sheets, coated with metallic paint; articles of metal, T. D. 31,164.

" sheets, plated with metal; articles of metal, T. D. 33,677.

" silicate of; as calamine, T. D. 29,547.

62— " sulphate of .....½ ct. lb.

" sulphide; crude mineral substance, T. D. 29,547.

" strips, nickled; articles of metal, T. D. 30,989.

61— " white sulphid of 15%

Zithers; musical instruments, T. D. 11,196.

Zizania, wild rice seed; as grass seed, T. D. 22,876.

Zoedone; artificial mineral water, T. D. 5,790.

Zwiebach; baked and sweetened biscuit, T. D. 31,429.

Zyolite; compound of pyroxylin, T. D. 6,744.

Zylonite articles; articles composed of pyroxylin, T. D. 28,429.

SEALSKINS—Act of Dec. 29, 1897 (30 Stat., 226).

Sec. 9. That the importation into the United States by any person whatsoever of fur-seal skins taken from the waters mentioned in this act (waters of Pacific Ocean, north of the 35th degree of North Latitude and including Behring Sea and the Sea of Okhotsk) whether raw, dressed, dyed, or manufactured, is hereby prohibited and all such articles imported after this act shall take effect shall not be permitted to be exported but shall be seized and destroyed by the proper officers of the United States.

Sec. 10. That the President shall have power to make all necessary regulations to carry this act into effect.

Regulations.

1. No fur-seal skins, whether raw, dressed, dyed, or otherwise manufactured, shall be admitted to entry in the United States, unless there shall be attached to the invoice a certificate, signed by the United States consul at the place of exportation, that said skins were not taken from seals killed within the waters mentioned in said act, specifying in detail the locality of such taking, whether on land or at sea, and also the person from whom said skins were purchased in their raw and dressed state, the date of such purchase, and the lot number. Consuls shall require satisfactory evidence of the truth of such facts by oath or otherwise before giving any such certificate.

No fur-seal skins, raw, dressed, dyed, or otherwise manufactured shall be admitted to entry as part of a passenger's personal effects unless accompanied by an invoice certified by the consul as herein provided.

All fur-seal skins, whether raw, dressed, dyed, or otherwise manufactured, the invoices of which are not accompanied by the certificate above prescribed, shall be seized by the collector of customs and destroyed as provided for in section 9 of the act of December 29, 1897.

2. Every article manufactured, in whole or in part, from fur-seal skins, the invoice of which is presented as aforesaid to the consul, shall have legibly stamped thereon the name of the manufacturer and the place of manufacture, and shall be accompanied by a statement in writing under

the oath of said manufacturer that said skin or skins used in said article were taken from seals not killed at sea within the waters mentioned in said act, specifying the locality in detail, and also the person from whom said skins were purchased in their raw and dressed state, the date of said purchase and the lot number.

3. When an application is made to a consul for a certificate under these regulations the invoice and proofs of origin presented by the exporter shall be submitted to the Treasury agent designated for the purpose of investigation, and the consul shall not certify any such invoice until such agent shall have made his report.

4. All articles manufactured in whole or in part from fur-seal skins and imported into the United States shall have the linings thereof so arranged that the pelt of the skin or skins underneath shall be exposed for examination.

5. All fur-seal skins, whether raw, dressed, dyed, or otherwise manufactured in whole or in part, whether imported as merchandise or as part of a passenger's effects, shall be sent to the public stores for careful examination and inspection to prevent evasion of the law.

6. All garments made in whole or in part of seal skins, and taken from this country may be reentered on presentation of a certificate of ownership from the collector of customs of the port of departure, which certificate shall have been obtained by the owner of the garment by offering the same to the collector for inspection before leaving this country.

7. Nothing in these regulations shall effect the right of any officer of the customs to inspect and seize any fur-seal skin or garment imported which he may find to have been imported in violation of said act.

In the case of passengers departing from and arriving in the United States, with fur-seal garments, it is prescribed—

I.

That all garments made in whole or in part of seal skins, and taken from this country may be reentered on presentation of a certificate of ownership from the collector of customs at the port of departure, which certificate shall

have been obtained by the owner of the garment by offering the garment to the collector for inspection before leaving this country.

II.

Affidavit of Owner.

State of New York, }
County of New York, } ss:

.....being duly sworn, deposes and says that he resides at No.....Street, ... and that.....is the owner of a fur-seal garment described as above, which was purchased of .....at ..... on or about.....and will depart at time, per vessel, and for destination as above.

.....

Subscribed and sworn to before me this.....day of.....191..

.....

Notary Public.

This affidavit should be accompanied by a bill of sale or copy thereof, if obtainable.

III.

Upon presentation to the collector of customs at the port of departure of an affidavit in the form above prescribed, he will issue a certificate of ownership in the following form:

No. ..... **Office of the Collector of Customs,**

Port of ..... 19....

This is to certify that....., residing at....., has submitted for my examination the following-described sealskin articles: .....[Here describe garment, giving length, weight, character, value, style of lining, etc.]

.....intends to leave this country for..... ..... per ..... on or about ..... 19..... and to take the above-described article.., and return to this country with same in about.....

..... (L. S.)

Deputy Collector.

This certificate is issued in compliance with Treasury regulations of 1908, Art. 633.

Certificates of above should be presented to the customs officer on return of the passenger to the United States (T. D. 18939 and 18955), and may be used at ports other than those at which issued. (T. D. 18939.) No fee will be exacted on the issuance of such certificates. (T. D. 18921.) An alphabetical record of such certificates should be kept in the custom house showing number, date of issue, name of passenger, name of outgoing vessel, and character of garment.

IV.

In cases of the arrival of residents of the United States returning from abroad with sealskin garments, but without certificates as above, it will be competent for the collector to take evidence, supported by affidavits as to the date the garments came into the possession of the owner, and unless thoroughly satisfied that they were purchased prior to December 29, 1897, or made from skins taken in waters other than the North Pacific Ocean, or if from those waters, prior to above date, the articles will be taken possession of and sent to the public stores for careful examination and inspection, in accordance with paragraph 5 of the regulations of December 30, 1897 (T. D. 18718); and unless proof is produced within one year showing that the articles were not made from fur-seal skins taken in the waters of the North Pacific Ocean after December 29, 1897, the same shall be deemed prohibited, and held subject to the orders of this Department for destruction in accordance with section 9 of the act. (T. D. 18807 and 18886.)

V.

Tourists or immigrants arriving from abroad with sealskin garments must present to the collector an invoice certified by the United States consul showing date of original ownership, in default of which the course laid down in Article IV. of these regulations will be pursued.

PURE FOOD AND DRUG ACT OF JUNE 30, 1906.

(From Custom House Guide.)

Laboratory .....Appraisers' Warehouses

Exportation of rejected food products and enforcement of the provisions of law under supervision of the Law Division, Collector's Office, where information in detail may be obtained.

The Food and Drugs Act, June 30, 1906.

An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors and for regulating traffic therein, and for other purposes, provides in brief:

That it shall be unlawful for any person to manufacture within any Territory or the District of Columbia any article of food or drug which is adulterated or misbranded, within the meaning of this Act; and any person who shall violate any of the provisions of this section shall be guilty of a misdemeanor.

That the introduction into any State or Territory or the District of Columbia from any other State or Territory or the District of Columbia, or from any foreign country, or shipment to any foreign country of any article of food or drugs which is adulterated or misbranded, within the meaning of this Act, is hereby prohibited.

Sec. 6. That the term "drug," as used in this Act, shall include all medicines and preparations recognized in the United States Pharmacopoeia or Natural Formulary for internal or external use, and any substance or mixture of substances intended to be used for the cure, mitigation, or prevention of disease of either man or other animals. The term "food," as used herein, shall include all articles used for food, drink, confectionery, or condiment by man or other animals, whether simple, mixed, or compound.

Sec. 11. The Secretary of the Treasury shall deliver to the Secretary of Agriculture, * * * samples of foods

and drugs which are being imported into the United States * * * and if it appears from the examination of such samples that any article of food or drug offered to be imported into the United States is adulterated or misbranded within the meaning of this Act, or is otherwise dangerous to the health of the people of the United States, or is of a kind forbidden entry into, or forbidden to be sold or restricted in sale in the country in which it is made or from which it is exported, or is otherwise falsely labeled in any respect, the said article shall be refused admission, and the Secretary of the Treasury shall refuse delivery to the consignee and shall cause the destruction of any goods refused delivery which shall not be exported by the consignee within three months from the date of notice of such refusal under such regulations as the Secretary of the Treasury may prescribe.

THE SEED INSPECTION ACT.

The Act approved August 24, 1912, entitled, "An Act to regulate foreign commerce by prohibiting the admission into the United States of certain adulterated grains and seeds unfit for seeding purposes," prohibits the importation into the United States of certain grains and other seeds unless they comply with certain standards promulgated by the Secretary of Agriculture in accordance with the said act.

A list of such standards and regulations governing them may be obtained from the Law Division of the Custom House.

THE "HUMPHREY AMENDMENT."

Whoever shall knowingly ship or cause to be shipped, from one State, Territory or district of the United States, or place noncontiguous to but subject to the jurisdiction thereof, into any other State, Territory or district of the United States, or place noncontiguous to but subject to the

jurisdiction thereof, or from any foreign country into any State, Territory, or district of the United States, or place noncontiguous to but subject to the jurisdiction thereof, any package of or package containing any spirituous, vinous, malted, fermented, or other intoxicating liquor of any kind, unless such package be so labeled on the outside cover as to plainly show the name of the consignee, the nature of its contents, and the quantity contained therein, shall be fined not more than five thousand dollars; and such liquor shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the seizure and forfeiture of property imported into the United States contrary to law.—**(Sec. 240, Criminal Code, Act of March 4, 1909.)**

Pursuant to the above and in accordance with the opinion of the U. S. Attorney-General, the Department has issued the following instructions:

—— T D 30393 ——

Treasury Department, March 2, 1910.

To Collectors and Other Officers of the Customs—

The attention of officers of the customs is hereby called to section 240 of the Criminal Code adopted by the act of March 4, 1909 (35 Stat., 1088), and the accompanying opinion of the Attorney-General thereon dated December 16, 1909, in so far as it relates to the labeling on the outside covering of any package containing spirituous, vinous, malted, fermented, or other intoxicating liquor of any kind imported from foreign countries.

Such officers are hereby directed to seize all packages shipped from foreign countries into the United States or places subject to the jurisdiction of the United States, but noncontiguous thereto, containing intoxicating liquors, and not labeled as required by said section 240, and to take proceedings as provided for the enforcement of forfeitures for violation of the custom laws.

Collectors at ports other than those of first arrival will take no action under said statute.

PARCEL POST COUNTRIES.

The following list shows the countries between which and the United States parcels-post conventions exist:

Australia.
Austria, including the Austrian offices in the Ottoman Empire at Alexandretta, Beyrout, Caifa, Candia, Canea, Cavalla, Chios, Dardanelles, Dedeagh, Durazzo, Ineboli, Jaffa, Janina, Jerusalem, Kerassonda, Mersina, Mytilene, Prevesa, Retimo, Rhodes, Salonica, Samsoun, San Giovanni di Medua, Santi Quaranta, Scutari d'Albanie, Smyrna, Trebizond, Tripoli (Syria), Valona, Vathi (Samos).
Bahamas.
Barbados.
Belgium.
Bermuda.
Bolivia
Brazil.
British Guiana.
Chile.
Colombia.
Costa Rica.
Curacao (including Aruba, Bonaire, Saba, Saint Eustatins and the Dutch part of St. Martins).
Danish West Indies (St. Croix, St. John and St. Thomas).
Denmark (including Faroe Islands and Iceland).
Dominican Republic.
Ecuador.
Dutch Guiana.
France (excluding Algeria and Corsica).
Germany (including Cameroon, Togo, German East Africa, German Southwest Africa, Protectorate of Kiowchow and certain German post offices in China).
Great Britain, including Ireland.
Guatemala.
Guadeloupe (including Marie Galante, Deseade, Les Saints, St. Bartholomew and the French portion of St. Martins).
Haiti.
Honduras (British).
Honduras (Republic of).
Hong-Kong.
Hungary.
Italy, including Republic of San Marino, Italian Colonies of Benadir and Erythrea, and the Italian offices in the Ottoman Empire at Bengazi (North Africa), Durazzo (Albania), Galata (Constantinople), Jerusalem (Palestine), Canea (Crete), Pera (Constantinople), Salonica (Roumelia), Scutari (Asia Minor), Smyrna (Asia Minor), Stamboul (Constantinople), Tripoli-in-Barbary, Valona, (Albania).
Jamaica, including the Turks and Caicos Islands.
Japan, including Formosa, Karafuto (Japanese Saghalien), and Korea.
Leeward Islands (Antigua with Barbuda and Redonda, St. Kitts, Nevis with Anguilla, Dominica, Montserrat and the Virgin Islands).
Mexico.
Martinique.
Netherlands.
Newfoundland.
New Zealand, including Fanning Island.
Nicaragua.
Norway.
Panama.
Peru.
Salvador.
Sweden.
Trinidad, including Tobago.
Uruguay.
Venezuela.
Windward Islands (Grenada, St. Vincent, the Grenadines and St. Lucia).

METRIC WEIGHTS AND MEASURES FOR CUSTOMS PURPOSES

MEASURES OF LENGTH.

Metric Name.	Equivalent.	Subdivisions.
Meter.....	39.37 inches.....	10 Decimeters, or 100 Centimeters, or 1000 Millimeters.
Dekameter..	393.7 inches.....	10 Meters.
Hectometer.	328 ft. 1 inch.....	100 "
Kilometer...	3280 ft. 10 inches...	1000 "
Myrimeter..	6.2137 miles	10000 "

MEASURES OF CAPACITY.

Metric Name.	Equivalent in Liquid or Wine Measure.	Subdivisions.
Liter.....	1.0567 quarts....	10 Deciliters, 100 Centiliters, or 1000 Milliliters.
Dekaliter...	2.6417 gallons....	10 Liters.
Hectoliter...	26.417 "	100 "
Kiloliter....	264.17 "	1000 "

WEIGHTS.

Name.	Equivalent in Avoirdupois.	Subdivisions.
Kilogram...	2.2046 lbs.....	10 Hectograms, 100 Dekagrams, or 1000 grams.
Myriagram..	22.046 "	10 Kilograms.
Quintal.....	220.46 "	100 "
Millier or Tonneau.	2204.6 "	1000 "

(U. S. Bureau of Standards)

THE METRIC SYSTEM

The fundamental unit of the metric system is the **METER** (the unit of length). From this the units of mass (**GRAMM**) and capacity (**LITER**) are derived. All other units are the decimal subdivisions or multiples of these. These three units are simply related, so that for all practical purposes the volume of one kilogram of water (one liter) is equal to one cubic decimeter.

Prefixes	Meaning			Units
MILLI-	= one thousandth	$\frac{1}{1000}$	.001	
CENTI-	= one hundredth	$\frac{1}{100}$	.01	
DECI-	= one tenth	$\frac{1}{10}$	.1	**METER** for length
unit	= one		1.	**GRAM** for mass
DEKA-	= ten	$\frac{10}{1}$	10.	**LITER** for capacity
HECTO-	= one hundred	$\frac{100}{1}$	100.	
KILO-	= one thousand	$\frac{1000}{1}$	1000.	

The metric terms are formed by combining the words "**METER**," "**GRAM**," and "**LITER**" with the six numerical prefixes.

LENGTH

10 milli-meters	mm	= **1** centi-meter		cm
10 centi-meters		= **1** deci-meter		dm
10 deci-meters		= **1** **METER** (about 40 inches)		m
10 meters		= **1** deka-meter		dkm
10 deka-meters		= **1** hecto-meter		hm
10 hecto-meters		= **1** kilo-meter (about ⅝ mile)		km

MASS

10 milli-grams	mg	= **1** centi-gram	cg
10 centi-grams		= **1** deci-gram	dg
10 deci-grams		= **1** **GRAM** (about 15 grains)	g
10 grams		= **1** deka-gram	dkg
10 deka-grams		= **1** hecto-gram	hg
10 hecto-grams		= **1** kilo-gram (about 2 pounds)	kg

CAPACITY

10 milli-liters	ml	= **1** centi-liter	cl
10 centi-liters		= **1** deci-liter	dl
10 deci-liters		= **1** **LITER** (about 1 quart)	l
10 liters		= **1** deka-liter	dkl
10 deka-liters		= **1** hecto-liter (about a barrel)	hl
10 hecto-liters		= **1** kilo-liter	kl

The square and cubic units are the squares and cubes of the linear units.

The ordinary unit of land area is the HECTARE (about 2½ acres).

U. S. BUREAU OF STANDARDS
TABLE OF METRIC EQUIVALENTS

METER = 39.37 INCHES

Legal Equivalent Adopted by Act of Congress, July 28, 1888

		LENGTH	
Centimeter	=	0.3937	inch
Meter	=	3.28	feet
Meter	=	1.094	yards
Kilometer	=	0.621	statute mile
Kilometer	=	0.5396	nautical mile
Inch	=	2.540	centimeters
Foot	=	0.305	meter
Yard	=	0.914	meter
Statute mile	=	1.61	kilometers
Nautical mile	=	1.853	kilometers
		AREA	
Sq. centimeter	=	0.155	sq. inch
Sq. meter	=	10.76	sq. feet
Sq. meter	=	1.196	sq. yards
Hectare	=	2.47	acres
Sq. kilometer	=	0.386	sq. mile
Sq. inch	=	6.45	sq. centimeters
Sq. foot	=	0.0929	sq. meter
Sq. yard	=	0.836	sq. meter
Acre	=	0.405	hectare
Sq. mile	=	2.59	sq. kilometers
		VOLUME	
Cu. centimeter	=	0.0610	cu. inch
Cu. meter	=	35.3	cu. feet
Cu. meter	=	1.308	cu. yards
Cu. inch	=	16.39	cu. centimeters
Cu. foot	=	0.0283	cu. meter
Cu. yard	=	0.765	cu. meter
		CAPACITY	
Milliliter	=	0.0338	U. S. liq. ounce
Milliliter	=	0.2705	U. S. apoth. dram
Liter	=	1.057	U. S. liq. quarts
Liter	=	0.2642	U. S. liq. gallon
Liter	=	0.908	U. S. dry quart
Dekaliter	=	1.135	U. S. pecks
Hectoliter	=	2.838	U. S. bushels
U. S. liq. ounce	=	29.57	milliliters
U. S. apoth. dram	=	3.70	milliliters
U. S. liq. quart	=	0.946	liter
U. S. dry quart	=	1.101	liters
U. S. liq. gallon	=	3.785	liters
U. S. peck	=	0.881	dekaliter
U. S. bushel	=	0.3524	hectoliter
		WEIGHT	
Gram	=	15.43	grains
Gram	=	0.772	U. S. apoth. scruple
Gram	=	0.2572	U. S. apoth. dram
Gram	=	0.0353	avoir. ounce
Gram	=	0.03215	troy ounce
Kilogram	=	2.205	avoir. pounds
Kilogram	=	2.679	troy pounds
Metric ton	=	0.984	gross or long ton
Metric ton	=	1.102	short or net tons
Grain	=	0.0648	grams
U. S. apoth. scruple	=	1.296	grams
U. S. apoth. dram	=	3.89	grams
Avoir. ounce		28.35	grams
Troy ounce	=	31.10	grams
Avoir. pound		0.4536	kilogram
Troy pound	=	0.373	kilogram
Gross or long ton		1.016	metric tons
Short or net ton	=	0.907	metricton

EXTENSION

— OF —

POUNDS STERLING

Into Dollars and Cents at the Custom House Standard of $4.8665 to the Pound Sterling as Established by Law

s. d. qrs.	$ cts. m.
0½	2.5
1	5
2	01
3	01 5
1	02
2	04
3	06
4	08
5	10
6	12
7	14
8	16
9	18
10	20
11	22
1	24
1 6	36 5
2	49
2 6	61
3	73
3 6	85
4	97
4 6	1 09 5
5	1 22
5 6	1 34
6	1 46
6 6	1 58
7	1 70
7 6	1 82 5
8	1 95
8 6	2 07
9	2 19
9 6	2 31
10	2 43
10 6	2 55 5
11	2 68
11 6	2 80
12	2 92
12 6	3 04
13	3 16
13 6	3 28 5

s. d. qrs.	$ cts. m.
14	3 41
14 6	3 53
15	3 65
15 6	3 77
16	3 89
16 6	4 01 5
17	4 14
17 6	4 26
18	4 38
18 6	4 50
19	4 62
19 6	4 74 5

£	Dollars and Decimals thereof.
1	4.8665
2	9.7330
3	14.5995
4	19.4660
5	24.3325
6	29.1990
7	34.0655
8	38.9320
9	43.7985
10	48.6650
11	53.5315
12	58.3980
13	63.2645
14	68.1310
15	72.9975
16	77.8640
17	82.7305
18	87.5970
19	92.4635
20	97.3300
21	102.1965
22	107.0630
23	111.9295
24	116.7960
25	121.6625

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
26	126.5290	67	326.0555
27	131.3955	68	330.9220
28	136.2620	69	335.7885
29	141.1285	70	340.6550
30	145.9950	71	345.5215
31	150.8615	72	350.3880
32	155.7280	73	355.2545
33	160.5945	74	360.1210
34	165.4610	75	364.9875
35	170.3275	76	369.8540
36	175.1940	77	374.7205
37	180.0605	78	379.5870
38	184.9270	79	384.4535
39	189.7935	80	389.3200
40	194.6600	81	394.1865
41	199.5265	82	399.0530
42	204.3930	83	403.9195
43	209.2595	84	408.7860
44	214.1260	85	413.6525
45	218.9925	86	418.5190
46	223.8590	87	423.3855
47	228.7255	88	428.2520
48	233.5920	89	433.1185
49	238.4585	90	437.9850
50	243.3250	91	442.8515
51	248.1915	92	447.7180
52	253.0580	93	452.5845
53	257.9245	94	457.4510
54	262.7910	95	462.3175
55	267.6575	96	467.1840
56	272.5240	97	472.0505
57	277.3905	98	476.9170
58	282.2570	99	481.7835
59	287.1235	100	486.6500
60	291.9900	101	491.5165
61	296.8565	102	496.3830
62	301.7230	103	501.2495
63	306.5895	104	506.1160
64	311.4560	105	510.9825
65	316.3225	106	515.8490
66	321.1890	107	520.7155

EXTENSION OF POUNDS STERLING—(*Continued*).

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
108	525.5820	165	802.9725	222	1080.3630	279	1357.7535
109	530.4485	166	807.8390	223	1085.2295	280	1362.6200
110	535.3150	167	812.7055	224	1090.0960	281	1367.4865
111	540.1815	168	817.5720	225	1094.9625	282	1372.3530
112	545.0480	169	822.4385	226	1099.8290	283	1377.2195
113	549.9145	170	827.3050	227	1104.6955	284	1382.0860
114	554.7810	171	832.1715	228	1109.5620	285	1386.9525
115	559.6475	172	837.0380	229	1114.4285	286	1391.8190
116	564.5140	173	841.9045	230	1119.2950	287	1396.6855
117	569.3805	174	846.7710	231	1124.1615	288	1401.5520
118	574.2470	175	851.6375	232	1129.0280	289	1406.4185
119	579.1135	176	856.5040	233	1133.8945	290	1411.2850
120	583.9800	177	861.3705	234	1138.7610	291	1416.1515
121	588.8465	178	866.2370	235	1143.6275	292	1421.0180
122	593.7130	179	871.1035	236	1148.4940	293	1425.8845
123	598.5795	180	875.9700	237	1153.3605	294	1430.7510
124	603.4460	181	880.8365	238	1158.2270	295	1435.6175
125	608.3125	182	885.7030	239	1163.0935	296	1440.4840
126	613.1790	183	890.5695	240	1167.9600	297	1445.3505
127	618.0455	184	895.4360	241	1172.8265	298	1450.2170
128	622.9120	185	900.3025	242	1177.6930	299	1455.0835
129	627.7785	186	905.1690	243	1182.5595	300	1459.9500
130	632.6450	187	910.0355	244	1187.4260	301	1464.8165
131	637.5115	188	914.9020	245	1192.2925	302	1469.6830
132	642.3780	189	919.7685	246	1197.1590	303	1474.5495
133	647.2445	190	924.6350	247	1202.0255	304	1479.4160
134	652.1110	191	929.5015	248	1206.8920	305	1484.2825
135	656.9775	192	934.3680	249	1211.7585	306	1489.1490
136	661.8440	193	939.2345	250	1216.6250	307	1494.0155
137	666.7105	194	944.1010	251	1221.4915	308	1498.8820
138	671.5770	195	948.9675	252	1226.3580	309	1503.7485
139	676.4435	196	953.8340	253	1231.2245	310	1508.6150
140	681.3100	197	958.7005	254	1236.0910	311	1513.4815
141	686.1765	198	963.5670	255	1240.9575	312	1518.3480
142	691.0430	199	968.4335	256	1245.8240	313	1523.2145
143	695.9095	200	973.3000	257	1250.6905	314	1528.0810
144	700.7760	201	978.1665	258	1255.5570	315	1532.9475
145	705.6425	202	983.0330	259	1260.4235	316	1537.8140
146	710.5090	203	987.8995	260	1265.2900	317	1542.6805
147	715.3755	204	992.7660	261	1270.1565	318	1547.5470
148	720.2420	205	997.6325	262	1275.0230	319	1552.4135
149	725.1085	206	1002.4990	263	1279.8895	320	1557.2800
150	729.9750	207	1007.3655	264	1284.7560	321	1562.1465
151	734.8415	208	1012.2320	265	1289.6225	322	1567.0130
152	739.7080	209	1017.0985	266	1294.4890	323	1571.8795
153	744.5745	210	1021.9650	267	1299.3555	324	1576.7460
154	749.4410	211	1026.8315	268	1304.2220	325	1581.6125
155	754.3075	212	1031.6980	269	1309.0885	326	1586.4790
156	759.1740	213	1036.5645	270	1313.9550	327	1591.3455
157	764.0405	214	1041.4310	271	1318.8215	328	1596.2120
158	768.9070	215	1046.2975	272	1323.6880	329	1601.0785
159	773.7735	216	1051.1640	273	1328.5545	330	1605.9450
160	778.6400	217	1056.0305	274	1333.4210	331	1610.8115
161	783.5065	218	1060.8970	275	1338.2875	332	1615.6780
162	788.3730	219	1065.7635	276	1343.1540	333	1620.5445
163	793.2395	220	1070.6300	277	1348.0205	334	1625.4110
164	798.1060	221	1075.4965	278	1352.8870	335	1630.2775

EXTENSION OF POUNDS STERLING—(*Continued*).

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
336	1635.1440	393	1912.5345	450	2189.9250	507	2467.3155
337	1640.0105	394	1917.4010	451	2194.7915	508	2472.1820
338	1644.8770	395	1922.2675	452	2199.6580	509	2477.0485
339	1649.7435	396	1927.1340	453	2204.5245	510	2481.9150
340	1654.6100	397	1932.0005	454	2209.3910	511	2486.7815
341	1659.4765	398	1936.8670	455	2214.2575	512	2491.6480
342	1664.3430	399	1941.7335	456	2219.1240	513	2496.5145
343	1669.2095	400	1946.6000	457	2223.9905	514	2501.3810
344	1674.0760	401	1951.4665	458	2228.8570	515	2506.2475
345	1678.9425	402	1956.3330	459	2233.7235	516	2511.1140
346	1683.8090	403	1961.1995	460	2238.5900	517	2515.9805
347	1688.6755	404	1966.0660	461	2243.4565	518	2520.8470
348	1693.5420	405	1970.9325	462	2248.3230	519	2525.7135
349	1698.4085	406	1975.7990	463	2253.1895	520	2530.5800
350	1703.2750	407	1980.6655	464	2258.0560	521	2535.4465
351	1708.1415	408	1985.5320	465	2262.9225	522	2540.3130
352	1713.0080	409	1990.3985	466	2267.7890	523	2545.1795
353	1717.8745	410	1995.2650	467	2272.6555	524	2550.0460
354	1722.7410	411	2000.1315	468	2277.5220	525	2554.9125
355	1727.6075	412	2004.9980	469	2282.3885	526	2559.7790
356	1732.4740	413	2009.8645	470	2287.2550	527	2564.6455
357	1737.3405	414	2014.7310	471	2292.1215	528	2569.5120
358	1742.2070	415	2019.5975	472	2296.9880	529	2574.3785
359	1747.0735	416	2024.4640	473	2301.8545	530	2579.2450
360	1751.9400	417	2029.3305	474	2306.7210	531	2584.1115
361	1756.8065	418	2034.1970	475	2311.5875	532	2588.9780
362	1761.6730	419	2039.0635	476	2316.4540	533	2593.8445
363	1766.5395	420	2043.9300	477	2321.3205	534	2598.7110
364	1771.4060	421	2048.7965	478	2326.1870	535	2603.5775
365	1776.2725	422	2053.6630	479	2331.0535	536	2608.4440
366	1781.1390	423	2058.5295	480	2335.9200	537	2613.3105
367	1786.0055	424	2063.3960	481	2340.7865	538	2618.1770
368	1790.8720	425	2068.2625	482	2345.6530	539	2623.0435
369	1795.7385	426	2073.1290	483	2350.5195	540	2627.9100
370	1800.6050	427	2077.9955	484	2355.3860	541	2632.7765
371	1805.4715	428	2082.8620	485	2360.2525	542	2637.6430
372	1810.3380	429	2087.7285	486	2365.1190	543	2642.5095
373	1815.2045	430	2092.5950	487	2369.9855	544	2647.3760
374	1820.0710	431	2097.4615	488	2374.8520	545	2652.2425
375	1824.9375	432	2102.3280	489	2379.7185	546	2657.1090
376	1829.8040	433	2107.1945	490	2384.5850	547	2661.9755
377	1834.6705	434	2112.0610	491	2389.4515	548	2666.8420
378	1839.5370	435	2116.9275	492	2394.3180	549	2671.7085
379	1844.4035	436	2121.7940	493	2399.1845	550	2676.5750
380	1849.2700	437	2126.6605	494	2404.0510	551	2681.4415
381	1854.1365	438	2131.5270	495	2408.9175	552	2686.3080
382	1859.0030	439	2136.3935	496	2413.7840	553	2691.1745
383	1863.8695	440	2141.2600	497	2418.6505	554	2696.0410
384	1868.7360	441	2146.1265	498	2423.5170	555	2700.9075
385	1873.6025	442	2150.9930	499	2428.3835	556	2705.7740
386	1878.4690	443	2155.8595	500	2433.2500	557	2710.6405
387	1883.3355	444	2160.7260	501	2438.1165	558	2715.5070
388	1888.2020	445	2165.5925	502	2442.9830	559	2720.3735
389	1893.0685	446	2170.4590	503	2447.8495	560	2725.2400
390	1897.9350	447	2175.3255	504	2452.7160	561	2730.1065
391	1902.8015	448	2180.1920	505	2457.5825	562	2734.9730
392	1907.6680	449	2185.0585	506	2462.4490	563	2739.8395

EXTENSION OF POUNDS STERLING—(*Continued*).

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
564	2744.7060	621	3022.0965	678	3299.4870	735	3576.8775
565	2749.5725	622	3026.9630	679	3304.3535	736	3581.7440
566	2754.4390	623	3031.8295	680	3309.2200	737	3586.6105
567	2759.3055	624	3036.6960	681	3314.0865	738	3591.4770
568	2764.1720	625	3041.5625	682	3318.9530	739	3596.3435
569	2769.0385	626	3046.4290	683	3323.8195	740	3601.2100
570	2773.9050	627	3051.2955	684	3328.6860	741	3606.0765
571	2778.7715	628	3056.1620	685	3333.5525	742	3610.9430
572	2783.6380	629	3061.0285	686	3338.4190	743	3615.8095
573	2788.5045	630	3065.8950	687	3343.2855	744	3620.6760
574	2793.3710	631	3070.7615	688	3348.1520	745	3625.5425
575	2798.2375	632	3075.6280	689	3353.0185	746	3630.4090
576	2803.1040	633	3080.4945	690	3357.8850	747	3635.2755
577	2807.9705	634	3085.3610	691	3362.7515	748	3640.1420
578	2812.8370	635	3090.2275	692	3367.6180	749	3645.0085
579	2817.7035	636	3095.0940	693	3372.4845	750	3649.8750
580	2822.5700	637	3099.9605	694	3377.3510	751	3654.7415
581	2827.4365	638	3104.8270	695	3382.2175	752	3659.6080
582	2832.3030	639	3109.6935	696	3387.0840	753	3664.4745
583	2837.1695	640	3114.5600	697	3391.9505	754	3669.3410
584	2842.0360	641	3119.4265	698	3396.8170	755	3674.2075
585	2846.9025	642	3124.2930	699	3401.6835	756	3679.0740
586	2851.7690	643	3129.1595	700	3406.5500	757	3683.9405
587	2856.6355	644	3134.0260	701	3411.4165	758	3688.8070
588	2861.5020	645	3138.8925	702	3416.2830	759	3693.6735
589	2866.3685	646	3143.7590	703	3421.1495	760	3698.5400
590	2871.2350	647	3148.6255	704	3426.0160	761	3703.4065
591	2876.1015	648	3153.4920	705	3430.8825	762	3708.2730
592	2880.9680	649	3158.3585	706	3435.7490	763	3713.1395
593	2885.8345	650	3163.2250	707	3440.6155	764	3718.0060
594	2890.7010	651	3168.0915	708	3445.4820	765	3722.8725
595	2895.5675	652	3172.9580	709	3450.3485	766	3727.7390
596	2900.4340	653	3177.8245	710	3455.2150	767	3732.6055
597	2905.3005	654	3182.6910	711	3460.0815	768	3737.4720
598	2910.1670	655	3187.5575	712	3464.9480	769	3742.3385
599	2915.0335	656	3192.4240	713	3469.8145	770	3747.2050
600	2919.9000	657	3197.2905	714	3474.6810	771	3752.0715
601	2924.7665	658	3202.1570	715	3479.5475	772	3756.9380
602	2929.6330	659	3207.0235	716	3484.4140	773	3761.8045
603	2934.4995	660	3211.8900	717	3489.2805	774	3766.6710
604	2939.3660	661	3216.7565	718	3494.1470	775	3771.5375
605	2944.2325	662	3221.6230	719	3499.0135	776	3776.4040
606	2949.0990	663	3226.4895	720	3503.8800	777	3781.2705
607	2953.9655	664	3231.3560	721	3508.7465	778	3786.1370
608	2958.8320	665	3236.2225	722	3513.6130	779	3791.0035
609	2963.6985	666	3241.0890	723	3518.4795	780	3795.8700
610	2968.5650	667	3245.9555	724	3523.3460	781	3800.7365
611	2973.4315	668	3250.8220	725	3528.2125	782	3805.6030
612	2978.2980	669	3255.6885	726	3533.0790	783	3810.4695
613	2983.1645	670	3260.5550	727	3537.9455	784	3815.3360
614	2988.0310	671	3265.4215	728	3542.8120	785	3820.2025
615	2992.8975	672	3270.2880	729	3547.6785	786	3825.0690
616	2997.7640	673	3275.1545	730	3552.5450	787	3829.9355
617	3002.6305	674	3280.0210	731	3557.4115	788	3834.8020
618	3007.4970	675	3284.8875	732	3562.2780	789	3839.6685
619	3012.3635	676	3289.7540	733	3567.1445	790	3844.5350
620	3017.2300	677	3294.6205	734	3572.0110	791	3849.4015

EXTENSION OF POUNDS STERLING—(*Continued*).

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
792	3854.2680	846	4117.0590	900	4379.8500	954	4642.6410
793	3859.1345	847	4121.9255	901	4384.7165	955	4647.5075
794	3864.0010	848	4126.7920	902	4389.5830	956	4652.3740
795	3868.8675	849	4131.6585	903	4394.4495	957	4657.2405
796	3873.7340	850	4136.5250	904	4399.3160	958	4662.1070
797	3878.6005	851	4141.3915	905	4404.1825	959	4666.9735
798	3883.4670	852	4146.2580	906	4409.0490	960	4671.8400
799	3888.3335	853	4151.1245	907	4413.9155	961	4676.7065
800	3893.2000	854	4155.9910	908	4418.7820	962	4681.5730
801	3898.0665	855	4160.8575	909	4423.6485	963	4686.4395
802	3902.9330	856	4165.7240	910	4428.5150	964	4691.3060
803	3907.7995	857	4170.5905	911	4433.3815	965	4696.1725
804	3912.6660	858	4175.4570	912	4438.2480	966	4701.0390
805	3917.5325	859	4180.3235	913	4443.1145	967	4705.9055
806	3922.3990	860	4185.1900	914	4447.9810	968	4710.7720
807	3927.2655	861	4190.0565	915	4452.8475	969	4715.6385
808	3932.1320	862	4194.9230	916	4457.7140	970	4720.5050
809	3936.9985	863	4199.7895	917	4462.5805	971	4725.3715
810	3941.8650	864	4204.6560	918	4467.4470	972	4730.2380
811	3946.7315	865	4209.5225	919	4472.3135	973	4735.1045
812	3951.5980	866	4214.3890	920	4477.1800	974	4739.9710
813	3956.4645	867	4219.2555	921	4482.0465	975	4744.8375
814	3961.3310	868	4224.1220	922	4486.9130	976	4749.7040
815	3966.1975	869	4228.9885	923	4491.7795	977	4754.5705
816	3971.0640	870	4233.8550	924	4496.6460	978	4759.4370
817	3975.9305	871	4238.7215	925	4501.5125	979	4764.3035
818	3980.7970	872	4243.5880	926	4506.3790	980	4769.1700
819	3985.6635	873	4248.4545	927	4511.2455	981	4774.0365
820	3990.5300	874	4253.3210	928	4516.1120	982	4778.9030
821	3995.3965	875	4258.1875	929	4520.9785	983	4783.7695
822	4000.2630	876	4263.0540	930	4525.8450	984	4788.6360
823	4005.1295	877	4267.9205	931	4530.7115	985	4793.5025
824	4009.9960	878	4272.7870	932	4535.5780	986	4798.3690
825	4014.8625	879	4277.6535	933	4540.4445	987	4803.2355
826	4019.7290	880	4282.5200	934	4545.3110	988	4808.1020
827	4024.5955	881	4287.3865	935	4550.1775	989	4812.9685
828	4029.4620	882	4292.2530	936	4555.0440	990	4817.8350
829	4034.3285	883	4297.1195	937	4559.9105	991	4822.7015
830	4039.1950	884	4301.9860	938	4564.7770	992	4827.5680
831	4044.0615	885	4306.8525	939	4569.6435	993	4832.4345
832	4048.9280	886	4311.7190	940	4574.5100	994	4837.3010
833	4053.7945	887	4316.5855	941	4579.3765	995	4842.1675
834	4058.6610	888	4321.4520	942	4584.2430	996	4847.0340
835	4063.5275	889	4326.3185	943	4589.1095	997	4851.9005
836	4068.3940	890	4331.1850	944	4593.9760	998	4856.7670
837	4073.2605	891	4336.0515	945	4598.8425	999	4861.6335
838	4078.1270	892	4340.9180	946	4603.7090	1000	4866.5000
839	4082.9935	893	4345.7845	947	4608.5755	2000	9733.0000
840	4087.8600	894	4350.6510	948	4613.4420	3000	14599.5000
841	4092.7265	895	4355.5175	949	4618.3085	4000	19466.0000
842	4097.5930	896	4360.3840	950	4623.1750	5000	24332.5000
843	4102.4595	897	4365.2505	951	4628.0415		
844	4107.3260	898	4370.1170	952	4632.9080		
845	4112.1925	899	4374.9835	953	4637.7745		

MARKS OF GERMAN EMPIRE

MARK = 23.8 CENTS.

Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.
1	.238	37	8.806	73	17.374	1,000	238.00
2	.476	38	9.044	74	17.612	1,100	261.80
3	.714	39	9.282	75	17.85	1,200	285.60
4	.952	40	9.52	76	18.088	1,300	309.40
5	1.19	41	9.758	77	18.326	1,400	333.20
6	1.428	42	9.996	78	18.564	1,500	357.00
7	1.666	43	10.234	79	18.802	1,600	380.80
8	1.904	44	10.472	80	19.04	1,700	404.60
9	2.142	45	10.71	81	19.278	1,800	428.40
10	2.38	46	10.948	82	19.516	1,900	452.20
11	2.618	47	11.186	83	19.754	2,000	476.00
12	2.856	48	11.424	84	19.992	3,000	714.00
13	3.094	49	11.662	85	20.23	4,000	952.00
14	3.332	50	11.90	86	20.468	5,000	1190.00
15	3.57	51	12.138	87	20.706	6,000	1428.00
16	3.808	52	12.376	88	20.944	7,000	1666.00
17	4.046	53	12.614	89	21.182	8,000	1904.00
18	4.284	54	12.852	90	21.42	9,000	2142.00
19	4.522	55	13.09	91	21.658	10,000	2380.00
20	4.76	56	13.328	92	21.896	11,000	2618.00
21	4.998	57	13.566	93	22.134	12,000	2856.00
22	5.236	58	13.804	94	22.372	13,000	3094.00
23	5.474	59	14.042	95	22.61	14,000	3332.00
24	5.712	60	14.28	96	22.848	15,000	3570.00
25	5.95	61	14.518	97	23.086	16,000	3808.00
26	6.188	62	14.756	98	23.324	17,000	4046.00
27	6.426	63	14.994	99	23.562	18,000	4284.00
28	6.664	64	15.232	100	23.80	19,000	4522.00
29	6.902	65	15.47	200	47.60	20,000	4760.00
30	7.14	66	15.708	300	71.40	30,000	7140.00
31	7.378	67	15.946	400	95.20	40,000	9520.00
32	7.616	68	16.184	500	119.00	50,000	11900.00
33	7.854	69	16.422	600	142.80	60,000	14280.00
34	8.092	70	16.66	700	166.60	70,000	16660.00
35	8.33	71	16.898	800	190.40	80,000	19040.00
36	8.568	72	17.136	900	214.20	90,000	21420.00
						100,000	23800.00

BELGIAN, FRENCH AND SWISS FRANCS

Spanish Pesetas, Grecian Drachmas, and Italian Lire.

EACH = 19.3 CENTS.

Francs, etc.	Dollars and Decimals thereof.	Francs, etc.	Dollars and Decimals thereof.	Francs, etc.	Dollars and Decimals thereof.	Francs, etc.	Dollars and Decimals thereof.
1	.193	54	10.422	800	154.40	6100	1177.30
2	.386	55	10.615	900	173.70	6200	1196.60
3	.579	56	10.808	1000	193.00	6300	1215.90
4	.772	57	11.001	1100	212.30	6400	1235.20
5	.965	58	11.194	1200	231.60	6500	1254.50
6	1.158	59	11.387	1300	250.90	6600	1273.80
7	1.351	60	11.58	1400	270.20	6700	1293.10
8	1.544	61	11.773	1500	289.50	6800	1312.40
9	1.737	62	11.966	1600	308.80	6900	1331.70
10	1.93	63	12.159	1700	328.10	7000	1351.00
11	2.123	64	12.352	1800	347.40	7100	1370.30
12	2.316	65	12.545	1900	366.70	7200	1389.60
13	2.509	66	12.738	2000	386.00	7300	1408.90
14	2.702	67	12.931	2100	405.30	7400	1428.20
15	2.895	68	13.124	2200	424.60	7500	1447.50
16	3.088	69	13.317	2300	443.90	7600	1466.80
17	3.281	70	13.51	2400	463.20	7700	1486.10
18	3.474	71	13.703	2500	482.50	7800	1505.40
19	3.667	72	13.896	2600	501.80	7900	1524.70
20	3.86	73	14.089	2700	521.10	8000	1544.00
21	4.053	74	14.282	2800	540.40	8100	1563.30
22	4.246	75	14.475	2900	559.70	8200	1582.60
23	4.439	76	14.668	3000	579.00	8300	1601.90
24	4.632	77	14.861	3100	598.30	8400	1621.20
25	4.825	78	15.054	3200	617.60	8500	1640.50
26	5.018	79	15.247	3300	636.90	8600	1659.80
27	5.211	80	15.44	3400	656.20	8700	1679.10
28	5.404	81	15.633	3500	675.50	8800	1698.40
29	5.597	82	15.826	3600	694.80	8900	1717.70
30	5.79	83	16.019	3700	714.10	9000	1737.00
31	5.983	84	16.212	3800	733.40	9100	1756.30
32	6.176	85	16.405	3900	752.70	9200	1775.60
33	6.369	86	16.598	4000	772.00	9300	1794.90
34	6.562	87	16.791	4100	791.30	9400	1814.20
35	6.755	88	16.984	4200	810.60	9500	1833.50
36	6.948	89	17.177	4300	829.90	9600	1852.80
37	7.141	90	17.37	4400	849.20	9700	1872.10
38	7.334	91	17.563	4500	868.50	9800	1891.40
39	7.527	92	17.756	4600	887.80	9900	1910.70
40	7.72	93	17.949	4700	907.10	10000	1930.00
41	7.913	94	18.142	4800	926.40	11000	2123.00
42	8.106	95	18.335	4900	945.70	12000	2316.00
43	8.299	96	18.528	5000	965.00	13000	2509.00
44	8.492	97	18.721	5100	984.30	14000	2702.00
45	8.685	98	18.914	5200	1003.60	15000	2895.00
46	8.878	99	19.107	5300	1022.90	16000	3088.00
47	9.071	100	19.30	5400	1042.20	17000	3281.00
48	9.264	200	38.60	5500	1061.50	18000	3474.00
49	9.457	300	57.90	5600	1080.80	19000	3667.00
50	9.65	400	77.20	5700	1100.10	20000	3860.00
51	9.843	500	96.50	5800	1119.40	30000	5790.00
52	10.036	600	115.80	5900	1138.70		
53	10.229	700	135.10	6000	1158.00		

JAPANESE YENS AND MEXICAN DOLLARS

Each = 49.8 cents.

Y	$	Y	$	Y	$	Y	$
1	.498	35	17.430	69	34.362	400	199.20
2	.996	36	17.928	70	34.860	500	249.00
3	1.494	37	18.426	71	35.358	600	298.80
4	1.992	38	18.924	72	35.856	700	348.60
5	2.490	39	19.422	73	36.354	800	398.40
6	2.988	40	19.920	74	36.852	900	448.20
7	3.486	41	20.418	75	37.350	1000	498.00
8	3.984	42	20.916	76	37.848	1500	747.00
9	4.482	43	21.414	77	38.346	2000	996.00
10	4.980	44	21.912	78	38.844	2500	1245.00
11	5.478	45	22.410	79	39.342	3000	1494.00
12	5.976	46	22.908	80	39.840	3500	1743.00
13	6.474	47	23.406	81	40.338	4000	1992.00
14	6.972	48	23.904	82	40.836	4500	2241.00
15	7.470	49	24.402	83	41.334	5000	2490.00
16	7.968	50	24.900	84	41.832	5500	2739.00
17	8.466	51	25.398	85	42.330	6000	2988.00
18	8.964	52	25.896	86	42.828	6500	3237.00
19	9.462	53	26.394	87	43.326	7000	3486.00
20	9.960	54	26.892	88	43.824	7500	3735.00
21	10.458	55	27.390	89	44.322	8000	3984.00
22	10.956	56	27.888	90	44.820	8500	4233.00
23	11.454	57	28.386	91	45.318	9000	4482.00
24	11.952	58	28.884	92	45.816	9500	4731.00
25	12.450	59	29.382	93	46.314	10000	4980.00
26	12.948	60	29.880	94	46.812	20000	9960.00
27	13.446	61	30.378	95	47.310	30000	14940.00
28	13.944	62	30.876	96	47.808	40000	19920.00
29	14.442	63	31.374	97	48.306	50000	24900.00
30	14.940	64	31.872	98	48.804	.....	.....
31	15.438	65	32.370	99	49.302	.....	.....
32	15.936	66	32.868	100	49.80	.....	.....
33	16.434	67	33.366	200	99.60	.....	.....
34	16.932	68	33.864	300	149.40	.....	.....

AUSTRIAN CROWNS
REDUCED TO U. S. CUSTOMS STANDARD

Each = 20.3 cents.

Crowns	$	Crowns	$	Crowns	$	Crowns	$
1	.203	35	7.105	69	14.007	400	81.20
2	.406	36	7.308	70	14.210	500	101.50
3	.609	37	7.511	71	14.413	600	121.80
4	.812	38	7.714	72	14.616	700	142.10
5	1.015	39	7.917	73	14.819	800	162.40
6	1.218	40	8.120	74	15.022	900	182.70
7	1.421	41	8.323	75	15.225	1000	203.00
8	1.624	42	8.526	76	15.428	1500	304.50
9	1.827	43	8.729	77	15.631	2000	406.00
10	2.030	44	8.932	78	15.834	2500	507.50
11	2.233	45	9.135	79	16.037	3000	609.00
12	2.436	46	9.338	80	16.240	3500	710.50
13	2.639	47	9.541	81	16.443	4000	812.00
14	2.842	48	9.744	82	16.646	4500	913.50
15	3.045	49	9.947	83	16.849	5000	1015.00
16	3.248	50	10.150	84	17.052	5500	1116.50
17	3.451	51	10.353	85	17.255	6000	1218.00
18	3.654	52	10.556	86	17.458	6500	1319.50
19	3.857	53	10.759	87	17.661	7000	1421.00
20	4.060	54	10.962	88	17.864	7500	1522.50
21	4.263	55	11.165	89	18.067	8000	1624.00
22	4.466	56	11.368	90	18.270	8500	1725.50
23	4.669	57	11.571	91	18.473	9000	1827.00
24	4.872	58	11.774	92	18.676	9500	1928.50
25	5.075	59	11.977	93	18.879	10000	2030.00
26	5.278	60	12.180	94	19.082	20000	4060.00
27	5.481	61	12.383	95	19.235	30000	6090.60
28	5.684	62	12.586	96	19.488	40000	8120.00
29	5.887	63	12.789	97	19.691	50000	10150.00
30	6.090	64	12.992	98	19.894	.....	.....
31	6.293	65	13.195	99	20.097	.....	.....
32	6.496	66	13.398	100	20.30	.....	.....
33	6.699	67	13.601	200	40.60	.....	.....
34	6.902	68	13.804	300	60.90	.....	.....

KILOGRAMS REDUCED TO AVOIRDUPOIS POUNDS

Kg.	Lbs.	Kg.	Lbs.	Kg.	Lbs.	Kg.	Lbs.
1	2.2046	39	85.9794	77	169.7542	115	253.5290
2	4.4092	40	88.1840	78	171.9588	116	255.7336
3	6.6138	41	90.3886	79	174.1634	117	257.9382
4	8.8184	42	92.5932	80	176.3680	118	260.1428
5	11.0230	43	94.7978	81	178.5726	119	262.3474
6	13.2276	44	97.0024	82	180.7772	120	264.5520
7	15.4322	45	99.2070	83	182.9818	121	266.7566
8	17.6368	46	101.4116	84	185.1864	122	268.9612
9	19.8414	47	103.6162	85	187.3910	123	271.1658
10	22.0460	48	105.8208	86	189.5956	124	273.5704
11	24.2506	49	108.0254	87	191.8002	125	275.5750
12	26.4552	50	110.2300	88	194.0048	126	277.7796
13	28.6598	51	112.4346	89	196.2094	127	279.9842
14	30.8644	52	114.6392	90	198.4140	128	282.1888
15	33.0690	53	116.8438	91	200.6186	129	284.3934
16	35.2736	54	119.0484	92	202.8232	130	286.5980
17	37.4782	55	121.2530	93	205.0278	131	288.8026
18	39.6828	56	123.4576	94	207.2324	132	291.0072
19	41.8874	57	125.6622	95	209.4370	133	293.2118
20	44.0920	58	127.8668	96	211.6416	134	295.4164
21	46.2966	59	130.0714	97	213.8462	135	297.6210
22	48.5012	60	132.2760	98	216.0508	136	299.8256
23	50.7058	61	134.4806	99	218.2554	137	302.0302
24	52.9104	62	136.6852	100	220.4600	138	304.2348
25	55.1150	63	138.8898	101	222.6646	139	306.4394
26	57.3196	64	141.0944	102	224.8692	140	308.6440
27	59.5242	65	143.2990	103	227.0738	141	310.8486
28	61.7288	66	145.5036	104	229.2784	142	313.0532
29	63.9334	67	147.7082	105	231.4830	143	315.2578
30	66.1380	68	149.9128	106	233.6876	144	317.4624
31	68.3426	69	152.1174	107	235.8922	145	319.6670
32	70.5472	70	154.3220	108	238.0968	146	321.8716
33	72.7518	71	156.5266	109	240.3014	147	324.0762
34	74.9564	72	158.7312	110	242.5060	148	326.2808
35	77.1610	73	160.9358	111	244.7106	149	328.4854
36	79.3656	74	163.1404	112	246.9152	150	330.6900
37	81.5702	75	165.3450	113	249.1198	200	440.9200
38	83.7748	76	167.5496	114	251.3244	250	551.1500
..	.....	..	.....	...	.....	500	1102.3000
..	.....	..	.....	...	.....	1000	2204.6000

EQUIVALENTS

—OF—

DOMESTIC AND FOREIGN WEIGHTS AND MEASURES,

AS ESTABLISHED BY LAW OR CUSTOM.

Aam (wine)	Amsterdam	41.	galls.
" (oil)	"	37.73	"
"	Antwerp	37.5635	"
"	Rotterdam	40.559	"
Abas (pearls)	Persia	0.9	carats.
Achtel (dry)	Austria	0.2181	bush.
" (solid)	Prussia	0.2083	"
Adoullie	Bombay	393.065	cub. ft.
Ady	Malabar	0.2905	yds.
Ahm (liq.)	Amsterdam	41.00	galls.
" "	Denmark	39.77	"
" "	Hamburg	38.1473	"
" "	Hanover	41.4395	"
" "	Leipsic	40.0769	"
" "	Lubeck	39.5739	"
Almude	Canary Islands	0.1481	bush.
"	Lisbon	4.3697	galls.
"	Oporto	6.731	"
"	Sicily	4.896	"
Aln	Sweden	0.6494	yds.
Alqueire (dry)	Brazil	1.1042	bush.
"	Lisbon	2.1848	galls.
" (dry)	"	0.3837	bush.
"	Oporto	3.8128	galls.
"	Portugal	2.1848	"
" (dry)	"	4.75	bush.
Am or Ahm	Sweden	41.4432	"
Amola	Genoa	0.2175	"
Ambmam (dry)	Ceylon	5.7757	"
Anker	Amsterdam	10.25	galls.
"	Denmark	9.8816	"
"	Hamburg	9.5368	"
"	Riga	10.333	"
"	Rostock	9.562	"
"	Rotterdam	10.1392	"
	Sweden	10.3608	"
in (Arish)	Persia	1.0633	yds.

Archin (Schah)	Persia	0.8738	yds.
Ardeb (dry)	Abyssinia	0.125	bush.
" "	Alexandria	7.6907	"
" "	Cairo	5.1649	"
" "	Gondar	0.1147	"
" "	Massowah	0.3333	"
Arratel	Brazil	1.019	lbs.
"	Portugal	1.012	"
Arroba	Argentina	25.32	"
"	Bolivia	25.3537	"
"	Brazil	32.38	"
"	Buenos Ayres	25.36	"
"	Canary Islands	4.245	galls.
"	Cuba	25.4375	lbs.
"	"	4.1	galls.
"	Mexico	25.365	lbs.
"	Chili	25.365	"
"	Portugal	32.38	"
"	Spain	25.36	"
"	"	4.2630	galls.
Arsin	Hungary	0.6392	yds.
Aune	Basel	1.2833	"
"	Belgium	0.7611	"
"	France	1.25	"
"	Geneva	1.25	"
Bahar (Great)	Batavia	610.1663	lbs.
"	Ceylon	500.	"
Bambou	Madagascar	0.0576	bush.
Barile	Argentina	20.0768	galls.
" (oil)	Genoa	17.0835	"
" (wine)	"	19.61	"
"	Malta	11.	"
"	Mexico	20.	"
"	Naples	11.5732	"
"	Sardinia	8.8764	"
"	Zante	17.626	"
Barrel (ale)	England	44.	"
Barril (honey)	Havana	6.	"
"	Lisbon	78.655	"
" (raisins)	Malaga	50.6	lbs.
Barique (wine)	Bordeaux	60.	galls.
" "	Nantes	63.405	"
" "	Rochelle	46.04	"
Batman	Aleppo	16.881	lbs.
"	Constantinople	19.132	"
"	Smyrna	16.875	"
Bazia	Zanzibar	34.2662	"
Benda	Guinea	0.1414	"
Berkowitz	Riga	368.6761	lbs.
"	St. Petersburg	360.6764	"

Bhar	Muscat	1793.	lbs.
Boccale	Bologna	0.346	galls.
"	Leghorn	0.301	"
"	Milan	0.208	"
"	Venice	0.267	"
Bota	Portugal	113.631	"
"	Spain	127.891	"
Botschka	Russia	129.96	"
Botta	Messina	108.	"
"	Naples	128.879	"
"	Rome	246.6	"
Box (bloaters)	England	30.	lbs.
" (raisins)	Malaga	44 lbs.	hlf. 22 lbs.; qr. 11 "
" "	Deiaa and Valencia	56 "	hlf. 28 lbs.; qr. 14 "
" (smoked herring)	Canada	4.	lbs.
Braccio	Basel	0.5951	yds.
"	Leghorn	0.6383	"
"	Milan	1.0936	"
Bushel (apples, dried)	United States	22.	lbs.
" (barley)	" "	48.	"
" (barley malt)	" "	32.	"
" (beans)	" "	60.	"
" (blue grass seed)	" "	14.	"
" (bran)	" "	20.	"
" (buckwheat)	" "	42.	"
" (castor beans)	" "	50.	"
" (clover seed)	" "	64.	"
" (coal)	" "	80.	"
" (flax seed)	" "	56.	"
" (maize or Indian corn)	" "	56.	"
" (oats)	" "	32.	"
" (onions)	" "	57.	"
" (peaches, dried)	" "	33.	"
" (peas, dried or split)	" "	60.	"
" (potatoes)	" "	60.	"
" (rape seed)	" "	52.	"
" (rye)	" "	56.	"
" (salt, ground)	" "	56.	"
" (rock)	" "	65.	"
" (wheat)	" "	60.	"
Bussuck (precious stones)	Borneo	1.5	carats
Butt (ale, beer, etc.)	England	131.844	galls.
" (wine)	"	130.	"
Caban (cocoa)	Manila	83.50	lbs.
" (rice)	"	133.	"

Cable	England	240.	yds.
Caffiso (dry)	Algiers	9.0072	bush.
" (oil)	Malta	5.5	galls.
"	Messina and Palermo	3.091	"
" (dry)	Tunis	15.	bush.
Can	Annam	1.3775	lbs.
Canada	Bahia	1.8727	galls.
"	Rio de Janeiro	0.3641	"
Canan	Siam	0.6287	"
Candaca (dry)	Mysore	11.1333	bush.
Candil	Sumatra	423.43	lbs.
Candy	Aleppo	660.	"
"	Burma	500.	"
"	Bombay	559.968	"
"	Ceylon and Madras	500.	"
"	Malabar	695.54	"
"	Muscat	500.	"
Canna	Genoa	2.4518	yds.
"	Leghorn	2.553	"
"	Messina	2.3111	"
Cantara (maximum)	Spain	4.8714	galls.
" (mean)	"	3.3753	"
Cantaro (maximum)	Algiers	199.87	lbs.
" (minimum)	"	120.4	"
"	Cairo	95.0312	"
"	Constantinople	140.3008	"
"	Cuba	4.1	galls.
" (grosso)	Genoa	115.31	lbs.
" (sottile)	"	104.83	"
" (grosso)	Malta	191.97	"
"	Morocco	118.66	"
"	Smyrna	127.48	"
"	Tripoli, Africa	111.2095	"
"	" Syria	480.69	"
"	Tunis	109.1547	"
Carga (raisins)	Malaga	177.5	"
" "	Valencia	338.44	"
" (wine)	Barcelona	31.8493	galls.
" (oil)	"	32.6524	"
Carrata (marble)	Carrara	2240.	lbs.
" (solid)	"	7.1268	cub. ft.
Carreau (stone)	France	3.632	"
Carro (dry)	Naples	56.3258	bush.
"	"	257.757	galls.
Catty	China	1.3333	lbs.
"	Japan	1.3085	"
"	Java	1.356	"
"	Malacca and Siam	1.35	"
"	Sumatra	2.1184	"

Cavezzo	Florence	3.8257	yds.
"	Venice	2.2818	"
Centigramme	France	0.1543	grains.
Centilitre	"	0.338	fluid ozs.
Centimetre	"	0.0328	feet.
Centner	Bremen	127.5	lbs.
"	Denmark and Norway	110.11	"
"	Nurnberg	112.43	"
"	Prussia	113.44	"
"	Sweden	112.512	"
"	Vienna	123.4677	"
"	Warsaw	133.3029	"
"	Zoll-Verein	110.2369	"
Chaldron (coal)	Canada	36 bush.	of 80 lbs.
Cheki (opium)	Smyrna	1.66	lbs.
Chenng	Canton	4.1007	yds.
"	Pekin	3.6458	"
Chik or Chih	China	0.3917	"
Chittoc	Bengal	0.0939	lbs.
Cohi	Siam	13.3848	galls.
Corba	Bologna	20.7618	"
" (dry)	"	2.2317	bush.
Coupe	Geneva	2.2036	"
Covid	Bombay	0.5033	yds.
"	Calcutta	0.4891	"
"	Ceylon	0.5139	"
"	China	0.3907	"
"	Java	0.75	"
"	Mocha	0.5278	"
"	Siam	0.5	"
Coyang	Batavia	62.4316	bush.
"	Malacca	90.8096	"
" (maximum)	Sumatra	149.3358	"
" (minimum)	"	49.5961	"
Cubic foot (sandstone)	Caen	127.	lbs.
" " (red) "	Carlisle	133.	"
" " "	Dorchester	145.	"
" " "	Gillies	145.	"
" " "	Bay of Fundy	147.	"
" " (limestone)	Ireland	170.	"
" " (marble)	Carrara	185.	"
" " (onyx)	Mexico	215.	"
" metre	France	35.313	cub. ft.
" palmo (marble)	Italy	0.555	"
Cubit	Batavia	0.75	yds.
"	England	0.5	"
" (matting)	Surat	0.5806	"
Decalitre	France	2.6418	galls.
" (dry)	"	0.284	bush.

Decametre	France	10.9363	yds.
Decigramme	"	1.54	grains.
Decilitre	"	0.0264	galls.
Decilitre (dry)	"	0.00284	bush.
Decimetre	"	0.1094	yds.
Derah	Cairo	0.708	"
Dirhem	Abyssinia	40.13	grains.
"	Constantinople	49.5	"
Drachma	Cairo	48.6	"
"	Hungary	48.62	"
"	Smyrna	49.21	"
"	Vienna	67.69	"
Dragma	Amsterdam	59.32	"
Drakme	Copenhagen	60.20	"
Dreiling	Vienna	448.5741	galls.
Duim	Holland	1.094	yds.
Dumplachter	Bohemia	2.5983	"
Eimer	Austria	14.9526	galls.
" (beer)	Bavaria	18.0751	"
" (wine)	"	16.9444	"
"	Berlin	18.1464	"
"	Hamburg	7.6295	"
"	Leipsic	20.0384	"
"	Nurnberg	18.2233	"
"	Prague	16.9515	"
"	Rostock	7.6506	"
" (lauter-mass)	Zurich	28.9275	"
" (truber-mass)	"	30.866	"
Ell	England and Ireland	1.25	yds.
"	Holland	1.094	"
Elle	Austria	0.8522	"
"	Basel	1.2337	"
"	Bavaria	0.911	"
"	Berlin	0.7293	"
"	Bremen	0.6438	"
"	Dresden	0.6196	"
"	Frankfort a/M	0.5986	"
" (silk)	Hamburg	0.6266	"
" (wool)	"	0.7562	"
"	Munich	0.911	"
"	Prague	0.6496	"
"	Rostock	0.6325	"
"	Zurich	0.6563	"
Embar	Sweden	20.7327	galls.
Emmer	Antwerp	8.8059	"
Estado	Spain	1.8547	yds.
Etto	Sumatra	0.52	"
Fanega	Buenos Ayres	3.75	bush.
"	Chili	2.338	"

Fanega	Havana	3.1102	bush.
"	Madeira	1.601	"
"	Mexico	1.5473	"
"	Montevideo	3.868	"
"	Spain	1.5753	"
"	Valparaiso	2.5753	"
Fanga	Azores Islands	1.86	"
"	Lisbon	1.5347	"
"	Oporto	1.9374	"
"	Rio de Janeiro	1.5347	"
Fass	Berlin	60.497	galls.
"	Bohemia	64.56	"
" (oil)	Hamburg	38.2556	"
" (dry)	"	1.4941	bush.
" (wine)	Leipsic	100.1737	galls.
" (beer)	"	95.4052	"
"	Prague	67.806	"
" (dry)	Rostock	0.2758	bush.
" (wine)	Vienna	153.2629	galls.
" (beer)	"	31.7727	"
Fathom	England	2.	yds.
Favn	Denmark	2.0593	"
Firkin (ale)	England	9.7662	galls.
" (beer)	"	11.	"
" (butter)	"	56.	lbs.
Firlot (barley)	Scotland	1.4906	bush.
Fjerding (dry)	Denmark	0.9869	"
"	Finland	8.2931	galls.
"	Sweden	8.29	"
" (dry)	"	0.5196	bush.
Fod	Denmark	0.3433	yds.
Fodder (lead)	England	2184.	lbs.
" "	Newcastle	2352.	"
" "	Stockton-on-Tees	2464.	"
Fot	Sweden	0.9714	foot.
Frasco	Brazil	0.5625	galls.
Frazil	Mocha	30.	lbs.
Frazler	Zanzibar	35.	"
Fuder	Berlin	217.7883	galls.
"	Copenhagen	237.3375	"
"	Frankfort a/M	227.3462	"
"	Hamburg	229.7791	"
"	Leipsic	240.4612	"
"	Rostock	229.5178	"
"	Sweden	258.8028	"
"	Vienna	478.479	"
Funt	Poland	0.8949	lbs.
"	Russia	0.9017	"
Fuss	Antwerp	0.3123	yds.

Fuss	Berlin	0.3432	yds.
"	Bremen	0.3163	"
"	Frankfort	0.3113	"
"	Hamburg	0.3133	"
"	Hungary	0.3457	"
"	Munich	0.3192	"
"	Vienna	0.3457	"
Gallon (imperial)	Great Britain	1.2006	galls.
" (ale and beer)	" "	1.2208	"
" (balsam Copaiba)	U. S.	8.	lbs.
" (castor oil)	"	8.	"
" (cocoanut oil)	"	7.5	"
" (flaxseed oil)	"	7.5	"
" (honey)	"	12.	"
" (linseed oil)	"	7.5	"
" (olive oil)	"	7.56	"
" (palm oil)	"	7.5	"
" (peanut oil)	"	7.56	"
Garce	Madras	139.5349	bush.
Gez	Mocha	0.6944	yds.
Goelack	Sumatra	1.6949	lbs.
Gramme	France	15.4323	grains.
Guz	Bassora	0.8796	yds.
"	Bengal	1.	"
Hadid	Bassora	0.95	"
Hailoh	Sumatra	1.	"
Hali	Malacca	32.	lbs.
Hand	England	4.	inches.
Harsda (silk)	Egypt	2.64	lbs.
Haut	Bombay	0.5033	yds.
"	Calcutta	0.4891	"
Hogshead (ale)	England	64.	galls.
" (wine)	"	63.	"
Hok (dry)	China	1.0887	bush.
Hundredweight	England	112.	lbs.
Ikje	Japan	2.3165	yds.
Indise	Smyrna	0.6846	"
Ink	Japan	2.0785	"
Jankal	Sumatra	0.25	"
Jumba	Malacca	4.	"
Kahoon	Calcutta	37.4048	bush.
Kan	China	1.3333	lbs.
"	Holland	0.2642	galls.
Kande	Denmark and Norway	0.5104	"
Kanne	Batavia	0.3939	"
"	Hamburg	0.4782	"
"	Leipsic	0.3181	"
"	Rostock	0.4349	"
" (butter)	Saxony	24.7344	lbs.

Kanne	Vienna	0.1873	galls.
Kassaba	Arabia	4.1	yds.
Kasten	Wurtemberg	4.0047	bush.
Ken	Siam	1.051	yds.
Keub	"	0.2628	"
Khoulle	Algiers	4.4027	galls.
Kilderkin (beer)	England	22.	"
Kilo	Bucharest	11.1693	bush.
"	Salonica	5.5025	"
"	Smyrna	1.4558	"
Kilogramme	France	2.2046	lbs.
Kilolitre	"	264.18	galls.
" (dry)	"	28.3782	bush.
Kilometre	"	109.3633	yds.
Kip (tin)	Malacca	40.6778	lbs.
" (skins)	England	30.	pieces.
Knital	Constantinople	124.564	lbs.
"	Smyrna	121.025	"
Klafter	Basel	1.2893	yds.
" (solid)	Basle	128.	cub. ft.
"	Berlin	2.0595	yds.
" (solid)	"	117.907	cub. ft.
"	Bremen	189.77	yds.
"	Hamburg	1.8799	yds.
"	Leipsic	1.8547	"
" (solid)	"	100.49	cub. ft.
"	Vienna	2.0742	yds.
"	Wurtemberg	1.88	"
" (solid)	"	119.583	cub. ft.
Kong-pu	China	0.3347	yds.
Koolah	Sumatra	0.1173	bush.
Kopf	Zurich	0.9643	galls.
Korb	"	10.538	bush.
Korzec	Warsaw	3.6324	"
Kuba	Abyssinia	0.2684	galls.
Kuhl	Russia	7.4396	"
Kumme	Berlin	26.841	cub. ft.
Kwan	China	40.	lbs.
Lagel (steel)	Prussia	103.1156	"
Landfass	Berne	264.971	galls.
Last	Amsterdam	85.2457	lbs.
" (salt)	Cadiz	60.	bush.
"	Bremen	329.718	lbs.
" (dry)	"	84.078	bush.
" (wool)	England	4368.	lbs.
" (dry malt)	"	82.5212	bush.
"	Hamburg	89.8163	"
"	Prussia	112.292	"
"	Russia	95.2328	"

Last	St. Gall	2.0657	bush.
Lastre	Argentina	58.404	"
Legger (arrack)	Amsterdam	153.752	galls.
" "	Batavia	160.	"
Leib (cheese)	Appenzell	54.4464	lbs.
Leung	China	0.0833	"
Libbra	Bologna	0.7984	"
" (old)	Italy	0.8146	"
" (new)	"	2.2046	"
"	Malta	0.8508	"
"	Sicily	0.7072	"
Libra	Argentina	1.0127	"
"	Chili	1.014	"
"	Cuba	1.0161	"
" (grossa)	Ionian Islands	1.	"
" (sotille)	" "	0.8023	"
"	Mexico	1.01465	"
"	Peru	1.0143	"
"	Spain	1.014286	"
"	U. S. of Colombia	1.0143	"
"	Uruguay	1.0143	"
"	Venezuela	1.0161	"
Lispund	Denmark	17.6158	"
"	Norway	17.6158	"
" (metal)	Sweden	14.9965	"
" (viktualie)	"	18.7457	"
Litra	Greece	0.2642	galls.
Litre	France	0.264175	"
" (dry)	"	0.0284	bush.
Livre	Antwerp	1.037	lbs.
"	Bordeaux	1.1024	"
"	Brussels	1.0311	"
"	Geneva	1.2142	"
"	Haiti	1.0792	"
" (silk)	Lyons	1.0118	"
Maas	Austria	0.373	galls.
"	Bavaria	0.2824	"
Maat (salt)	Amsterdam	1.745	bush.
Mallal	Barcelona	3.9812	galls.
Malter	Baden	4.2567	"
"	Prussia	18.7164	bush.
"	Zurich	9.4416	"
Madega	Abyssinia	0.0125	"
Maon	Bengal	74.6612	lbs.
"	Bombay	27.9984	"
"	Calcutta	82.1198	"
Mass	Austria	0.373	galls.
"	Bavaria	0.2824	"
Mataro (oil)	Tripoli	6.163	galls.

Maund		Bassora	116.	lbs.
"	(bezar)	Bengal	82.2855	"
"		Bombay	28.	"
"	(factory)	Calcutta	74.667	"
"	(dry)	"	1.44	bush.
"		Madras	25.	"
"	(oil)	"	3.2468	galls.
"		Sumatra	77.	lbs.
Medida		Brazil	0.7331	galls.
Medinno		Cyprus	2.1312	bush.
Metical		Constantinople	74.25	grains.
Metre		France	1.0936	yds.
"	(cubic)	"	35.316	cub. ft.
Mettar	(oil)	Tunis	5.1243	galls.
"	(wine)	"	2.5621	"
Metze		Austria	1.7454	bush.
"		Budapest	2.2707	"
"		Hungary	1.774	"
Mezzaruola		Genoa	39.2172	galls.
Millier		France	2204.6212	lbs.
Mina		Genoa	3.4257	bush.
"		Greece	2.2046	lbs.
"		Milan	2.6418	galls.
Moggio		Venice	9.081	bush.
Moio		Lisbon	23.0202	"
Monkelzer		Persia	0.7836	yds.
Monme		Japan	.00826725	lbs. avd.,
Mistate	(oil)	Candia	2.949	galls.
Mocha		Abyssinia	1.0976	ozs.
Moosa		Cyprus	112.	lbs.
Moyo		Castile	67.54	galls.
Mudde		Holland	2.3378	bush.
Muid		French Guiana	70.3552	galls.
"		Brussels	3.032	bush.
"		Paris	53.1579	"
Mutchkin		Scotland	0.1119	galls.
Mutt		St. Gall	2.344	bush.
"		Zurich	2.3304	"
Myriagramme		France	22.0462	lbs.
Myriametre		"	10936.1111	yds.
Neu		Annam	0.361	lbs.
Ngu		"	2.6644	yds.
Occa		Bucharest	2.83	lbs.
Ocquich		Cairo	0.1504	ozs.
Ohm		Baden	39.6267	galls.
"		Basel	13.4459	"
"		Berlin	49.3197	"
"		Bremen	38.2965	"
"		Frankfort	37.891	"

Ohm	Lubeck	38.4394	galls.
Oka	Cairo	2.7771	lbs.
"	Candia	2.6492	"
"	Cyprus	2.7971	"
"	Constantinople	2.8342	"
"	Egypt	2.7235	"
"	Greece	3.3714	"
"	Hungary	3.0817	"
"	Smyrna	2.831	"
Oke	Aleppo	2.8135	lbs.
"	Ionian Islands	2.6998	"
"	Tripoli	2.7429	"
Ootan	Sumatra	4.	"
Orcio (oil)	Florence	8.8315	galls.
Osmuschka	Russia	0.4061	"
Ottingkar	Finland	4.1476	"
Ounce (fluid)	U. S.	0.0625	pint.
Outava (precious stones)	Brazil	0.1307	ozs.
Oxhoft	Berlin	54.4391	galls.
"	Dresden	53.43	"
"	Hamburg	57.221	"
"	Hanover	62.1593	"
" (brandy)	Leipsic	60.1153	"
" (wine)	"	53.4358	"
"	Rostock	57.3822	"
Oxhufwud	Sweden	62.1980	"
Pack (wool)	England	240.	lbs.
Packen	St. Petersburg	1082.0292	"
Pagliazza	Cephalonia	1.9902	galls.
Pahaw (precious stones)	Borneo	0.3511	ozs.
Pakho (dry)	Sumatra	0.0156	bush.
"	"	0.1453	galls.
Paletz	St. Petersburg	0.5	inch.
Palgat	India	1.	"
Palm	England	3.	"
Palme	Belgium	3.937	"
Palmo	Brazil	8.5592	"
" (marble)	Carrara	9.592	"
"	Leghorn	11.4884	"
"	Messina	10.4	"
"	Sardinia	10.3348	"
"	Sicily	9.5297	"
Para	Bombay	3.3333	bush.
"	Madras	1.7442	"
Payak	St. Petersburg	1.438	"
Pe	Portugal	0.3609	yds.
Pecul	Borneo	135.6354	lbs.
"	Cebu	140.	"
"	China	133.3333	"

Pecul		Japan	130.	lbs.
"		Java	132.	"
"		Malacca	135.	"
"		Manila	140.	"
"		Siam	135.	"
"		Tonquin	132.	"
Pfund		Austria	1.2347	"
"		Baden	1.1024	"
"		Basel	1.0792	"
"		Bavaria	1.2347	"
"		Berlin	1.0312	"
"		Bremen	1.0991	"
"		Brunswick	1.0296	"
"		Denmark	1.1025	"
"		Frankfurt	1.1141	"
"	(zoll)	Germany	1.1025	"
"		Hamburg	1.0679	"
"		Hanover	1.0794	"
"		Leipsic	1.0306	"
"		Prussia	1.0312	"
"		Rostock	1.1205	"
"		Vienna	1.2347	"
"		Zurich	1.1651	"
Pfundschwer		Bremen	329.57	"
Pibe		Denmark	122.5	galls.
Pic		Abyssinia	0.75	yds.
"		Aleppo	0.7396	"
"		Algiers	0.6923	"
"		Cairo	0.7404	"
"		Constantinople	0.7317	"
"		Morocco	0.7229	"
"		Smyrna	0.7302	"
"		Tripoli	0.6042	"
"		Tunis	0.7359	"
Pie		Argentina	0.3159	"
"		Cuba	0.3091	"
"		Curacao	0.3090	"
"		Malta	0.3102	"
"		Mexico	0.3091	"
"		Sardinia	0.5236	"
"		Spain	0.3091	"
"		Venice	0.3803	"
Ping		China	17.4186	bush.
Pint		United States	16	fluid ozs.
Pipa	(molasses)	Bahia	187.3418	galls.
"	(rum)	"	134.8865	"
"	(wine)	Cadiz	115.1024	"
"		Canary Islands	120.	"
"		Lisbon	135.	"

Pipa	Madeira	110.	galls.
"	Oporto	138.	"
"	Rio de Janeiro	132.089	"
"	Sweden	124.3961	"
Pipe (brandy)	Bordeaux	99.5951	"
" "	Cognac	152.7821	"
" (wine)	England	125.	"
Pond	Amsterdam	2.2046	lbs.
" (Brabant)	"	1.0371	"
" (Troy)	"	1.0847	"
Pood	Russia	36.113	"
Pot	Antwerp	0.363	galls.
" (beer)	Brussels	0.3435	"
" (wine)	"	0.3578	"
Pott	Basel	0.1051	"
"	Denmark	0.2552	"
"	Norway	0.2552	"
Puncheon (rum)	Jamaica	102.0229	"
Pund	Denmark	1.0009	"
Pusaree	Calcutta	10.2661	lbs.
Quan	Annam	688.76	"
Quarter	Great Britain	8.252	bush.
Quardeel (oil)	Amsterdam	98.1421	galls.
Quartana	Sardinia	1.1095	"
Quartern	England	0.6003	"
Quarto (oil)	Genoa	4.2709	"
Quene	Burgundy	106.2841	"
Quilate (precious stones)	Brazil	3.075	grains.
Quintal	Argentina	101.27	lbs.
"	Brazil	130.0604	"
"	Chili	101.6097	"
"	France	220.4621	"
"	Italy	220.4621	"
"	Mexico	101.6097	"
"	Peru	101.6097	"
"	Spain	101.6097	"
"	Valencia	109.7285	"
Quontar	Algiers	208.167	"
Raso	Turin	0.6552	yds.
Ratel	Persia	1.025	lbs.
Raza (salt)	Oporto	1.2509	bush.
Raziere	Antwerp	2.2597	"
Rebeb	Alexandria	4.4582	"
Restiere	Sardinia	4.1657	"
Rik (Teheran)	Persia	39.932	lbs.
Rjoo	Japan	0.1659	"
Robi	Algiers	0.0865	yds.
Rode	Denmark	3.4321	"
Rope	England	6.6667	"

Rotl or rottolo	Abyssinia	0.6857	lbs.
" (attari)	Algiers	1.204	"
" (ghedari)	"	1.3545	"
" (khebir)	"	2.0317	"
"	Cairo	0.9804	"
"	Guinea	0.9538	"
" (sottile)	Malta	1.745	"
"	Morocco	1.19	"
" (Africa)	Tripoli	1.1121	"
Rotolo	Aleppo	5.0643	"
"	Damascus	3.9375	"
"	Smyrna	1.2656	"
" (Syria)	Tripoli	4.0057	lbs.
Rottel	Turkey	1.247	"
Rubbio	Leghorn	7.7767	bush.
"	Rome	8.3553	"
Runlet (wine)	England	18.	galls.
Ruthe	Bavaria	3.1919	yds.
"	Bremen	5.0604	yds.
"	Leipsic	4.946	"
"	Prussia	4.119	"
"	Zurich	3.296	"
Ruttee (pearls)	Bombay	3.	grains.
" "	Calcutta	2.825	"
" (precious stones)	Surat	2.846	"
Saa or Saha	Algiers	1.3622	bush.
Sac	Brussels	6.3967	"
"	Geneva	2.204	"
" (wheat and flour)	Paris	5.9987	"
Sacco	Leghorn	2.0746	"
"	Milan	4.151	"
"	Nice	3.4054	"
"	Turin	3.2635	"
Sachine or Sashen	Russia	2.3333	yds.
Sack	Basel	3.3781	bush.
" (wool)	England	364.	lbs.
" (salt)	"	224.	"
Salma (oil)	Bari	43.718	galls.
" "	Gallipoli	40.948	"
"	Naples	40.2726	"
" (oil)	"	42.1667	"
" (wine)	Sicily	22.	"
" (dry)	"	7.8	bush.
" (grosso)	"	10.	"
Sals	Japan	0.3314	yds.
Salup	Sumatra	2.	lbs.
Saum	Austria	275.	"
"	Basel	40.3377	galls.
"	St. Gall	44.371	"

Saum	Switzerland	441.8293	lbs.
"	Vienna	339.5357	"
Scheffel	Bavaria	6.31	bush.
"	Bremen	2.102	"
"	Dresden	2.9485	"
"	Hamburg	2.9884	"
" (barley)	"	4.4823	"
"	Leipsic	2.9485	"
"	Prussia	1.5597	"
"	Weimar	2.1841	"
"	Wurtemberg	5.0292	"
Schepel	Holland	0.2838	"
Schifflast	Berlin	4124.72	lbs.
Schiffpfund	Berlin	340.4114	lbs.
"	Bremen	318.7274	"
"	Hamburg	299.0082	"
Schippond	Amsterdam	326.742	"
"	Antwerp	310.974	"
Schoppen	Basel	0.0991	galls.
"	Frankfort	0.1184	"
Schragen	Leipsic	301.47	cub. ft.
Schuh	Basel	0.331	yds.
Seam (glass)	England	120.	lbs.
Secchio	Ionian Islands	3.	galls.
Seer	Bengal	1.8656	lbs.
"	Bombay	0.7	"
Sei	China	3.4716	bush.
Sesti	Siam	0.3346	"
Sextingkar	Finland	2.0733	galls.
Shik (tsong)	China	160.	lbs.
" (shi)	"	2.1773	bush.
Sjoo	Japan	0.4591	galls.
Skalpund	Sweden	0.9361	lbs.
Skeppund (metal)	"	299.931	"
" (viktualie)	"	374.9136	"
Skippund	Denmark	352.37	"
Soallee	Calcutta	2.3378	bush.
Sok	Siam	0.5255	yds.
Span	England	0.25	"
Stab	Frankfort	1.3124	"
"	Hungary	1.7285	"
"	Leipsic	1.2365	"
"	St. Gall	1.3124	"
Stajo	Leghorn	0.6916	bush.
" or staro	Naples	2.6163	galls.
Stang	Sweden	5.181	yds.
Steekan	Amsterdam	5.1251	galls.
Stein	Berlin	22.686	lbs.
" (flax)	Bremen	21.9812	"

Stein (flax)	Hamburg	21.3577	lbs.
" "	Rostock	24.65	"
"	Vienna	24.65	"
Sten	Sweden	29.993	"
Stone	England	14.	"
Stop	Sweden	0.3454	galls.
Strich	Prague	2.6562	bush.
Stuckfass	Frankfort	303.1283	galls.
Stutz	Neufchatel	4.0246	"
Stykfad	Denmark	296.672	"
Ta	Annam	137.752	lbs.
Talento	Ionian Isles	100.	"
Talanton	Greece	330.607	"
Tam	China	133.3333	"
Tampang	Malacca	1.356	"
Tarrie	Algiers	0.563	bush.
Tass (figs)	Portugal	33.	lbs.
Tchetviert	Russia	5.956	"
Tercio (tobacco)	Cuba	160.	lbs.
Tierce	England	42.	galls.
Tod (wool)	"	28.	lbs.
Tomolo (walnuts)	Messina	51.	"
"	Naples	1.5646	bush.
Ton	England	2240.	lbs.
" (customs)	United States	2240.	"
" (commercial)	" "	2000.	"
" (marine)	" "	40.	cub. feet.
Tonelada	Argentina	29.202	bush.
Tonne (beer)	Berlin	30.2484	galls.
" "	Bremen	43.8361	"
" "	Germany	2204.6212	lbs.
" "	Hamburg	45.7771	galls.
" "	Rostock	30.6192	"
Truss (hay)	England	56.	lbs.
Tscharka	Russia	0.3247	galls.
Tschetverik	"	0.72	bush.
Tun (oil)	Malaga	2333.	lbs.
Tung	Sumatra	4.	yds.
Tunna	Sweden	33.1596	galls.
" (dry)	"	4.1571	"
Uper	Belgium	0.9075	"
Urna	Hungary	14.3053	"
Vaam	Holland	2.0594	yds.
Vakia	Bassora	4.8333	lbs.
Vara	Argentina	0.9478	yds.
"	Chili	0.9164	"
"	Cuba	0.9271	"
"	Mexico	0.9139	"
"	Peru	0.9164	"

Vara	Portugal	1.203	yds.
"	Spain	0.9141	"
"	Venezuela	0.9141	"
Vedro	Russia	3.249	galls.
Velt	Antwerp	2.	"
"	Ceylon	2.	"
" (brandy)	France	2.	"
"	Paris	1.9683	"
Vedro	Russia	3.249	"
Viertel	Amsterdam	1.9524	"
"	Basel	1.5028	"
"	Bremen	1.9148	"
"	Denmark	2.0416	"
"	Hamburg	1.9074	"
"	Rostock	1.9137	"
" (beer)	"	7.6548	"
"	Vienna	3.7381	"
Visay	Madras	3.1248	lbs.
Vouah	Siam	2.1019	yds.
Waag	Denmark	39.631	lbs.
Wey (malt)	England	40.	bush.
" (wool)	"	182.	lbs.
Wispel (rye)	Hamburg	29.8811	bush.
Yin	China	2.6667	lbs.
Zak	Holland	2.8378	bush.
Zucca	Corsica	3.082	galls.

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